



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

## Pullman Community Montessori

### Finance Committee (FC)

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#### Date and Time

Tue Jun 20, 2023 at 5:00 PM PDT

#### Location

Keeping safety as our top priority, until further notice, all committee meeting will be conducted virtually over Zoom.

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#### Agenda

	Purpose	Presenter	Time
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<b>I.</b>	<b>Opening Items</b>		<b>5:00 PM</b>
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- |           |                           |               |     |
|-----------|---------------------------|---------------|-----|
| <b>A.</b> | Record Attendance         | Aubree Guyton | 1 m |
| <b>B.</b> | Call the Meeting to Order | Aubree Guyton | 2 m |

'Grounding Questions' for the FC:

- Do we believe that our internal policies and procedures are being followed?
- What is our current cash balance, and is management confident in the organization's ability to meet short term cash needs?
- How are our actuals to budget performing for this fiscal year? If there have been material unfavorable variances, in expenses or revenues, what is being done to mitigate this?
- How are our "big projects" going? (ex: facilities, enrollment drives, hiring, etc).

- |           |                 |                                  |     |
|-----------|-----------------|----------------------------------|-----|
| <b>C.</b> | Approve Minutes | Approve Minutes<br>Aubree Guyton | 1 m |
|-----------|-----------------|----------------------------------|-----|

	Purpose	Presenter	Time
Please review the prior meeting minutes in advance and come to the meeting with any amendments in writing that can be added to the Zoom chat. This makes recording changes quick and easy.			
Approve minutes for Finance Committee Monthly Meeting on May 16, 2023			
<b>II.</b>	<b>Finance Committee (FC)</b>		<b>5:04 PM</b>
<b>A.</b>	Approve May Financials	Vote	Matt Paolini
			20 m
During this piece of the meeting, Matt and Laylah will share what the FC Committee should be "looking for" in order to build those habits and mindsets.			
Please review the school financials below prior to the meeting. Please try to ask questions to Matt or Laylah in advance so we are prepared to vote at the meeting.			
<ol style="list-style-type: none"> <li>1. Dashboard (high level view of main metrics)</li> <li>2. Balance Sheet</li> <li>3. Profit &amp; Loss Statement/Income Statement</li> <li>4. Budget vs. Actual Report &amp; Forecast vs Actual Report</li> <li>5. Statement of Cash Flows</li> <li>6. Payroll and AP Certification</li> <li>7. Review Financial Dashboard to ensure meeting commission standards (mark goal as complete once reviewed)</li> <li>8. <a href="#">Financial Framework Condensed Tracker</a></li> </ol>			
<b>B.</b>	Financial Policies Manual updates	Vote	Matt Paolini
			10 m
Review and approve Financial Policies Manual			
<b>C.</b>	Update Staff handbook	Vote	Laylah Sullivan
			10 m
Review and approve staff handbook updates			
<b>III.</b>	<b>Goals</b>		<b>5:44 PM</b>
APPROVED goals for SY22-23			
COMPLETE Complete first audit.			
COMPLETE Address and fix any feedback from audit.			
ONGOING/Completed Process Provide monthly Private Funding Updates to the Board			
COMPLETED 1x: Prepare and discuss scenarios regarding funding and enrollment to present to Board 2x this year			
Recruit 2 new committee members			

	Purpose	Presenter	Time
<b>A. Scenario and Board Financial Literacy Support</b>	Discuss	Aubree Guyton	15 m
<p>How will we onboard new board members to understand and have good questions in reference to school financials?</p> <p>What will the annual board trainings around Fiduciary responsibilities and best practices look like?</p> <p>How will we onboard board members who join mid-year? Is there a way to do this to not overload one of us (maybe recordings)?</p> <p>Who will do this and how do we keep track?</p> <p>How do we keep the board on the info/questions included in the two aforementioned documents (contract &amp; 50+ questions)?</p> <p>Suggestion from Matt:</p> <ol style="list-style-type: none"> <li><b>1. Short term sustainability:</b> do we have enough resources (cash) to meet short term obligations (AP and payroll for the next 3-6 months)? <ul style="list-style-type: none"> <li>◦ How does the Board track this? The cash piece on the dashboard would be the discussion starter: "Is cash red, green or yellow? If it's not green, why and what are we doing to fix it?"</li> </ul> </li> <li><b>2. Long term sustainability:</b> do we have a multi year plan that shows us being sustainable in the long term? <ul style="list-style-type: none"> <li>◦ This is more of a yearly discussion, around budget time: "Does the 5 year budget show sustainability? (positive net incomes and 30-60 days ending cash, by month; meeting fiscal covenants); if not, what is the plan to make the organization sustainable?"</li> </ul> </li> <li><b>3. Budget status:</b> is management sticking to the budget? <ul style="list-style-type: none"> <li>◦ How does the Board track this? The revenues and expenses trackers on the dashboard: "Are revenues and expenses tracking to budget? If not, what is the plan to get back on track?"</li> <li>◦ They should also be certain that the FC has reviewed a line by line budget to actual report, with updated forecasts, and that if a budget account is projected to go materially over budget, that there's a reason / plan behind it.</li> </ul> </li> </ol>			
<b>B. Recruit new committee members</b>	Vote	Aubree Guyton	10 m

#### IV. Other Business

Next meeting, we will review:

[Board Staff Financial Contract](#)

[50+ Smart Questions to Ask About Your Schools Finances](#)

	Purpose	Presenter	Time
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<a href="#">PCM Logic Model</a> (10,000 foot view)			
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V. Closing Items

A. Adjourn Meeting	Vote
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**Grounding Docs:** [FC Description & Responsibilities](#) , [Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [Bylaws](#) (read committees section), [PCM Logic Model](#), [Org Charts](#)

**School Wide Evaluation Tools (model fidelity):** [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#)

**Resources:** [Planning Yr Financials Considerations](#), [Example Dashboard Review](#), [Contract](#), Commission Financial Performance Framework

# Coversheet

## Approve Minutes

<b>Section:</b>	I. Opening Items
<b>Item:</b>	C. Approve Minutes
<b>Purpose:</b>	Approve Minutes
<b>Submitted by:</b>	
<b>Related Material:</b>	Minutes for Finance Committee Monthly Meeting on May 16, 2023

APPROVED



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

# Pullman Community Montessori

## Minutes

### Finance Committee Monthly Meeting

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#### Date and Time

Tue May 16, 2023 at 5:00 PM

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#### Committee Members Present

A. Guyton (remote), E. Jochim (remote)

#### Committee Members Absent

*None*

#### Guests Present

L. Sullivan (remote), M. Paolini (remote)

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### I. Opening Items

#### A. Record Attendance

#### B. Call the Meeting to Order

A. Guyton called a meeting of the Finance Committee (FC) Committee of Pullman Community Montessori to order on Tuesday May 16, 2023 at 5:05 PM.

#### C. Approve Minutes

A. Guyton made a motion to Approve.

E. Jochim seconded the motion.

This vote was made to comply with Board on Track features. Eric Jochim actually could not vote because he was not present at the prior board meeting.

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

## II. Finance Committee (FC)

### A. Private Funding Update

Talked about fundraising event. Using as a springboard for donor cultivation cycle. Need to plan for a fall event and try to avoid Sunday. This time try to get them in the building (View Room followed by school tour and demonstrations with Q&A).

Still working with local fundraising options and hoping for some movement this week.

### B. Approve April Financials

A. Guyton made a motion to approve the April financials as presented.

E. Jochim seconded the motion.

Matt will make minor change to the payroll and AP certification.

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

### C. AP Approval Discussion

## 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 6:15 PM.

Respectfully Submitted,

A. Guyton

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**Grounding Docs:** [FC Description & Responsibilities](#) , [Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [Bylaws](#) (read committees section), [PCM Logic Model](#), [Org Charts](#)

**School Wide Evaluation Tools (model fidelity):** [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#)

**Resources:** [Planning Yr Financials Considerations](#), [Example Dashboard Review](#), [Contract](#), Commission Financial Performance Framework

# Coversheet

## Approve May Financials

<b>Section:</b>	II. Finance Committee (FC)
<b>Item:</b>	A. Approve May Financials
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	<ul style="list-style-type: none"><li>1. PCM Finance Dashboard May 2023.pdf</li><li>2. PCM Income Statement May 2023.pdf</li><li>3. PCM Balance Sheet May 2023.pdf</li><li>4. PCM BvA May 2023.pdf</li><li>4a. PCM Detailed BvA Apr 2023.pdf</li><li>5. PCM Statement of Cash Flows May 2023.pdf</li><li>6. PCM Payroll and AP Certification May 2023.pdf</li><li>6a. PCM Auditing Officer Approval May 2023.pdf</li><li>6d. PCM Non-AP Register May 2023.pdf</li><li>6c. PCM AP Register May 2023.pdf</li><li>6b. PCM Payroll Report May 2023.pdf</li></ul>





## Finance Dashboard May 2023

	<b>Metric</b> <i>Description</i>	<b>Result</b>	<b>Goal</b>	<b>Status</b>	<b>Notes</b>
1.	<b>Current Student Recruitment Count</b> <i>Enrollment is the school's primary revenue driver</i>	94%	100%	●	<i>Current enrollment: 91 (AAFTE: 94.33) Budget: 100 SPED: 13.5 budget, 18 actual</i>
2.	<b>Public Revenue Received as a % of overall budget</b> <i>Measures rate of receipt of public funds to date</i>	65%	70%	●	<i>Remaining State funding application: TBIP (ELL funding); CSP transfer</i>
3.	<b>Private Revenue Received as a % of overall budget</b> <i>Measures progress against fundraising goals</i>	41%	75%	●	<i>Now includes local fundraising goals (only 14% met)</i>
4.	<b>Expenditures to date as a % of overall budget</b> <i>Measures actual spending against planned spending</i>	79%	75%	●	<i>Without rent and travel "overages", result = 76% spent, reasonable.</i>
5.	<b>Cash on Hand</b> <i>Measures operational and financial stability</i>	Current: \$195k Forecast: \$120k	\$189k	●	<i>Can work with vendors to reach 30 days cash</i>

### Additional notes for discussion:

- **Cash:** WA Charters agreed to (1) move up final \$44k 22-23 grant payment; (2) move up payment of \$100k of 23-24 grant; (3) grant additional \$170k for 22-23! Still discussing 23-24 support.
- **CSP:** WA Charters allowing transfer to 23-24 of \$90k of CSP funds earmarked for renovations, which are now WCSD grant funded.
- **Q3:** May is end of Q3, material (10% & \$10k) variances noted below: local donations (\$106k, 3% received); State & Federal misc revenue mix-up (budget error, \$20k unclaimed – counselor); TBIP (0% received, tbd); substitute teachers (\$15k over, need); SPED services (\$16k over, need); student recruitment (\$10k over, underbudgeted); travel (866%, grant funded expenses, budget neutral); rent (\$12k over, deferral accounting issue, budget neutral)

Current fiscal year count of missing documentation: ~\$11k

jg<sup>P</sup>

# Pullman Community Montessori

## Profit and Loss

May 2023

	TOTAL			
	MAY 2023	APR 2023 (PP)	CHANGE	SEP 2022 - MAY 2023 (YTD)
<b>Revenue</b>				
3100 Local Donations	242.55	1,113.50	-870.95	3,428.96
3102 Sales - Student Activities	30.00		30.00	30.00
3198 Sales - School Meals	1,260.00	885.00	375.00	14,830.20
3201 Interest Income (Public)	0.02	0.02	0.00	0.16
3520 Private Foundations / Grants		44,400.00	-44,400.00	104,555.49
4000 General Apportionment	51,291.82	97,188.68	-45,896.86	780,541.29
4021 Special Education - General Apportionment	779.40	1,248.29	-468.89	7,408.81
4121 Special Education - State	6,341.87	11,921.87	-5,580.00	95,903.27
4155 Learning Assistance	548.28	986.90	-438.62	7,840.41
4174 Highly Capable	139.66	251.38	-111.72	1,997.09
4198 State - School Food Service	25.25	36.55	-11.30	161.10
4199 Transportation	1,908.23	3,434.81	-1,526.58	27,287.66
4258 State Miscellaneous Revenue				1,755.10
5101 Title 1				13,147.00
5102 Title 2	1,896.17	2,534.16	-637.99	7,386.78
5124 Federal SPED - IDEA	1,149.11	1,510.58	-361.47	11,394.91
5198 Federal - School Food Services (NSLP)	2,045.94	2,885.96	-840.02	28,201.78
5199 Federal - Misc Grants	5,225.77	12,932.33	-7,706.56	121,179.23
5200 Federal - CSP	18,526.89	21,810.18	-3,283.29	146,790.08
<b>Total Revenue</b>	<b>\$91,410.96</b>	<b>\$203,140.21</b>	<b>\$ -111,729.25</b>	<b>\$1,373,839.32</b>
<b>GROSS PROFIT</b>	<b>\$91,410.96</b>	<b>\$203,140.21</b>	<b>\$ -111,729.25</b>	<b>\$1,373,839.32</b>
<b>Expenditures</b>				
6005 Certificated - Executive Management	7,500.00	7,500.00	0.00	71,250.11
6106 Classified - Operations Staff	10,717.81	9,546.95	1,170.86	103,929.80
6110 Classified - Instructional Management	6,500.04	6,500.04	0.00	58,500.36
6190 Classified - Other - Non -Instructional	6,928.82	4,043.33	2,885.49	50,832.29
6198 Classified - Lunch Staff	3,892.45	2,230.00	1,662.45	29,099.26
6270 Certificated - Teachers - Regular	19,070.80	19,070.80	0.00	204,784.37
6271 Certificated - Teachers - Substitutes	1,393.23	0.00	1,393.23	6,474.18
6275 Certificated - Teachers - SPED	13,620.58	11,519.23	2,101.35	99,744.80
6278 Certificated - Stipends	1,041.66	1,041.66	0.00	6,312.44
6370 Classified - Teachers - Regular	4,723.06	4,723.06	0.00	49,494.01
6371 Classified - Teachers - Substitutes	4,130.22	3,252.70	877.52	20,639.18
6373 Classified - Aides - Regular	13,053.56	9,728.03	3,325.53	108,036.23
6378 Classified - Stipends	666.66	666.66	0.00	3,333.30
7051 Social Security/Medicare/FUTA	3,874.07	3,502.02	372.05	32,606.55
7052 Worker's Compensation Insurance	821.94	651.15	170.79	6,712.06
7053 State Unemployment	251.77	-1,239.57	1,491.34	5,415.46
7055 Retirement Contribution - DRS	11,023.17	9,670.69	1,352.48	98,553.57

# Pullman Community Montessori

## Profit and Loss

May 2023

	TOTAL			
	MAY 2023	APR 2023 (PP)	CHANGE	SEP 2022 - MAY 2023 (YTD)
7056 Health Insurance - SEBB	18,468.00	18,468.00	0.00	155,894.00
8005 Audits				23,743.00
8010 Legal				5,781.90
8015 Oversight Fee (3%)	1,830.28	3,450.95	-1,620.67	27,615.34
8035 Payroll & Accounting Services	8,400.00	8,400.00	0.00	75,600.00
8040 Special Ed Services	19,209.68		19,209.68	67,019.95
8050 Contracted Services - Tech				4,536.13
8051 Contracted Services - Program Support / PD	691.66	691.66	0.00	23,811.88
8053 Contracted Services - Misc		2,500.00	-2,500.00	17,500.00
8054 Contracted Services - Afterschool	4,870.45		4,870.45	23,788.90
8055 Printing				1,954.94
8060 Dues & Memberships				2,235.54
8505 Board Expenses	833.33	833.33	0.00	7,499.97
8510 Classroom / Teaching Supplies & Materials	439.87	870.17	-430.30	17,677.07
8515 Special Ed Supplies & Materials				755.57
8530 Equipment / Furniture				23,253.06
8535 Telephone / Internet	634.42	634.42	0.00	6,541.05
8540 Technology - Hardware				1,458.55
8541 Technology - Software	4,513.37	810.02	3,703.35	25,902.88
8545 Student Testing & Assessment				1,270.00
8565 Office Expense	486.18	82.50	403.68	6,563.15
8570 Staff Development	992.49	2,500.00	-1,507.51	9,084.99
8575 Staff Recruitment	183.78	129.48	54.30	3,215.03
8580 Student Recruitment / Marketing	4,636.93	47.35	4,589.58	13,886.01
8585 School Meals / Lunch	6,269.29	5,619.46	649.83	51,669.41
8590 Travel (Staff)	506.40		506.40	21,661.89
8595 Fundraising				501.09
8599 Transportation (student)	800.04		800.04	3,438.39
9005 Insurance Expense	1,745.20	1,745.22	-0.02	14,745.91
9010 Janitorial	1,829.11	1,788.58	40.53	16,632.30
9015 Building and Land Rent / Lease	15,885.69	14,634.33	1,251.36	132,960.33
9020 Repairs & Maintenance Bld				427.16
9045 Interest Expense	1,965.83	2,464.65	-498.82	20,890.69
<b>Total Expenditures</b>	<b>\$204,401.84</b>	<b>\$158,076.87</b>	<b>\$46,324.97</b>	<b>\$1,765,234.05</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -112,990.88</b>	<b>\$45,063.34</b>	<b>\$ -158,054.22</b>	<b>\$ -391,394.73</b>
Other Revenue				
3001 In-Kind Services & Use of Facilities				80.00
<b>Total Other Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80.00</b>
Other Expenditures				
9050 Depreciation	16,583.49		16,583.49	49,750.47

# Pullman Community Montessori

## Profit and Loss

May 2023

	TOTAL			
	MAY 2023	APR 2023 (PP)	CHANGE	SEP 2022 - MAY 2023 (YTD)
9900 In-Kind Services & Use of Facilities - Expense				80.00
<b>Total Other Expenditures</b>	<b>\$16,583.49</b>	<b>\$0.00</b>	<b>\$16,583.49</b>	<b>\$49,830.47</b>
NET OTHER REVENUE	<b>\$ -16,583.49</b>	<b>\$0.00</b>	<b>\$ -16,583.49</b>	<b>\$ -49,750.47</b>
NET REVENUE	<b>\$ -129,574.37</b>	<b>\$45,063.34</b>	<b>\$ -174,637.71</b>	<b>\$ -441,145.20</b>

# Pullman Community Montessori

## Balance Sheet

As of May 31, 2023

	TOTAL		
	AS OF MAY 31, 2023	AS OF APR 30, 2023 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
1000 Banner Bank x4353 - PUBLIC Checking	189,320.31	205,979.61	-16,659.30
1001 Banner Bank x4695 - PRIVATE Checking	4,994.00	4,997.00	-3.00
1005 Banner Bank x3234 - PUBLIC Savings	1,095.69	1,095.67	0.02
<b>Total Bank Accounts</b>	<b>\$195,410.00</b>	<b>\$212,072.28</b>	<b>\$ -16,662.28</b>
Accounts Receivable			
1100 Accounts Receivable (A/R)	29,610.55	32,893.84	-3,283.29
<b>Total Accounts Receivable</b>	<b>\$29,610.55</b>	<b>\$32,893.84</b>	<b>\$ -3,283.29</b>
Other Current Assets			
1150 Prepays & Other Assets	1,250.04	2,775.03	-1,524.99
<b>Total Other Current Assets</b>	<b>\$1,250.04</b>	<b>\$2,775.03</b>	<b>\$ -1,524.99</b>
<b>Total Current Assets</b>	<b>\$226,270.59</b>	<b>\$247,741.15</b>	<b>\$ -21,470.56</b>
Fixed Assets			
1501 Fixed Assets-Capitalized Equipment	46,770.36	46,770.36	0.00
1503 Fixed Assets-Leasehold Improvements	487,508.43	487,508.43	0.00
1504 Fixed Assets-Furniture, Fixtures & Other	68,838.42	68,838.42	0.00
1510 Facilities - In Progress	52,641.26	52,641.26	0.00
1550 Accumulated Depreciation	-115,701.92	-99,118.43	-16,583.49
<b>Total Fixed Assets</b>	<b>\$540,056.55</b>	<b>\$556,640.04</b>	<b>\$ -16,583.49</b>
<b>TOTAL ASSETS</b>	<b>\$766,327.14</b>	<b>\$804,381.19</b>	<b>\$ -38,054.05</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 Accounts Payable	99,586.72	113,246.22	-13,659.50
<b>Total Accounts Payable</b>	<b>\$99,586.72</b>	<b>\$113,246.22</b>	<b>\$ -13,659.50</b>
Other Current Liabilities			
2101 Accrued Accounts & Payroll Payable	69,206.35	64,977.26	4,229.09
2155 Retirement Payable - DRS	15,749.78	15,732.21	17.57
2156 Health Insurance Payable - SEBB	-38,501.00	-36,339.00	-2,162.00
2158 LTD Payable	284.24	280.36	3.88
2180 Refundable Advances	100,000.00	0.00	100,000.00
2202 Loan Payable - short-term	59,385.41	59,385.41	0.00
<b>Total Other Current Liabilities</b>	<b>\$206,124.78</b>	<b>\$104,036.24</b>	<b>\$102,088.54</b>
<b>Total Current Liabilities</b>	<b>\$305,711.50</b>	<b>\$217,282.46</b>	<b>\$88,429.04</b>

# Pullman Community Montessori

## Balance Sheet As of May 31, 2023

	TOTAL		
	AS OF MAY 31, 2023	AS OF APR 30, 2023 (PP)	CHANGE
Long-Term Liabilities			
2501 Construction Loan Payable	495,734.42	497,109.39	-1,374.97
2510 Deferred Rent Liability	48,525.21	44,058.96	4,466.25
<b>Total Long-Term Liabilities</b>	<b>\$544,259.63</b>	<b>\$541,168.35</b>	<b>\$3,091.28</b>
<b>Total Liabilities</b>	<b>\$849,971.13</b>	<b>\$758,450.81</b>	<b>\$91,520.32</b>
Equity			
2998 Unrestricted Net Assets	337,368.02	336,658.52	709.50
2999 Restricted Net Assets	20,133.19	20,842.69	-709.50
Net Revenue	-441,145.20	-311,570.83	-129,574.37
<b>Total Equity</b>	<b>\$ -83,643.99</b>	<b>\$45,930.38</b>	<b>\$ -129,574.37</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$766,327.14</b>	<b>\$804,381.19</b>	<b>\$ -38,054.05</b>



## Pullman Community Montessori FY 22-23 Budget Status Report May-23

	Total			
	Actual	Budget	Over/(Under) Budget	% Received / Spent
<b>Revenue</b>				
Local Support	18,289.32	128,563.00	-110,273.68	14.23%
State Revenue - General	780,541.29	1,144,287.00	-363,745.71	68.21%
State Revenue - Special Purpose	142,353.44	305,212.00	-162,858.56	46.64%
Federal Revenue	328,099.78	511,741.00	-183,641.22	64.11%
Grants & Other Sources	104,555.49	164,000.00	-59,444.51	63.75%
<b>Total Revenue</b>	<b>\$ 1,373,839.32</b>	<b>\$ 2,253,803.00</b>	<b>-\$ 879,963.68</b>	<b>60.96%</b>
<b>Gross Profit</b>	<b>\$ 1,373,839.32</b>	<b>\$ 2,253,803.00</b>	<b>-\$ 879,963.68</b>	<b>60.96%</b>
<b>Expenditures</b>				
Salaries	812,430.33	975,792.00	-163,361.67	83.26%
Personnel Taxes & Benefits	299,181.64	422,085.54	-122,903.90	70.88%
Contracted Services	269,397.10	325,338.00	-55,940.90	82.81%
School Operations	198,568.59	251,251.00	-52,682.41	79.03%
Facility Operations & Maintenance	185,656.39	265,259.00	-79,602.61	69.99%
<b>Total Expenditures</b>	<b>\$ 1,765,234.05</b>	<b>\$ 2,239,725.54</b>	<b>-\$ 474,491.49</b>	<b>78.81%</b>
<b>Net Operating Revenue</b>	<b>-\$ 391,394.73</b>	<b>\$ 14,077.46</b>	<b>-\$ 405,472.19</b>	<b>-2780.29%</b>
<b>Net Revenue</b>	<b>-\$ 391,394.73</b>	<b>\$ 14,077.46</b>	<b>-\$ 405,472.19</b>	<b>-2780.29%</b>
<b>Board Approved Expenditures</b>	<b>2,239,726</b>			

# Pullman Community Montessori

## Budget vs. Actuals: 22-23 Original Budget - FY23 P&L

September 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
3100 Local Donations	3,428.96	110,000.00	-106,571.04	3.12 %
3102 Sales - Student Activities	30.00		30.00	
3198 Sales - School Meals	14,830.20	18,563.00	-3,732.80	79.89 %
3201 Interest Income (Public)	0.16		0.16	
3520 Private Foundations / Grants	104,555.49	164,000.00	-59,444.51	63.75 %
4000 General Apportionment	780,541.29	1,144,287.00	-363,745.71	68.21 %
4021 Special Education - General Apportionment	7,408.81	11,370.00	-3,961.19	65.16 %
4121 Special Education - State	95,903.27	141,472.00	-45,568.73	67.79 %
4155 Learning Assistance	7,840.41	10,966.00	-3,125.59	71.50 %
4165 Transitional Bilingual		12,891.00	-12,891.00	
4174 Highly Capable	1,997.09	3,000.00	-1,002.91	66.57 %
4198 State - School Food Service	161.10		161.10	
4199 Transportation	27,287.66	39,734.00	-12,446.34	68.68 %
4258 State Miscellaneous Revenue	1,755.10	85,779.00	-84,023.90	2.05 %
5101 Title 1	13,147.00	12,973.00	174.00	101.34 %
5102 Title 2	7,386.78	11,608.00	-4,221.22	63.64 %
5124 Federal SPED - IDEA	11,394.91	14,980.00	-3,585.09	76.07 %
5198 Federal - School Food Services (NSLP)	28,201.78	34,571.00	-6,369.22	81.58 %
5199 Federal - Misc Grants	121,179.23	57,609.00	63,570.23	210.35 %
5200 Federal - CSP	146,790.08	380,000.00	-233,209.92	38.63 %
<b>Total Revenue</b>	<b>\$1,373,839.32</b>	<b>\$2,253,803.00</b>	<b>\$ -879,963.68</b>	<b>60.96 %</b>
<b>GROSS PROFIT</b>	<b>\$1,373,839.32</b>	<b>\$2,253,803.00</b>	<b>\$ -879,963.68</b>	<b>60.96 %</b>
<b>Expenditures</b>				
6005 Certificated - Executive Management	71,250.11	90,000.00	-18,749.89	79.17 %
6106 Classified - Operations Staff	103,929.80	131,384.00	-27,454.20	79.10 %
6110 Classified - Instructional Management	58,500.36	78,000.00	-19,499.64	75.00 %
6190 Classified - Other - Non -Instructional	50,832.29	47,104.00	3,728.29	107.92 %
6198 Classified - Lunch Staff	29,099.26	29,120.00	-20.74	99.93 %
6270 Certificated - Teachers - Regular	204,784.37	303,599.00	-98,814.63	67.45 %
6271 Certificated - Teachers - Substitutes	6,474.18	11,700.00	-5,225.82	55.33 %
6275 Certificated - Teachers - SPED	99,744.80	109,267.00	-9,522.20	91.29 %
6278 Certificated - Stipends	6,312.44		6,312.44	
6370 Classified - Teachers - Regular	49,494.01	55,000.00	-5,505.99	89.99 %
6371 Classified - Teachers - Substitutes	20,639.18		20,639.18	
6373 Classified - Aides - Regular	108,036.23	120,618.00	-12,581.77	89.57 %
6378 Classified - Stipends	3,333.30		3,333.30	
7051 Social Security/Medicare/FUTA	32,606.55	57,218.54	-24,611.99	56.99 %
7052 Worker's Compensation Insurance	6,712.06	4,391.00	2,321.06	152.86 %
7053 State Unemployment	5,415.46	13,467.00	-8,051.54	40.21 %
7055 Retirement Contribution - DRS	98,553.57	125,393.00	-26,839.43	78.60 %
7056 Health Insurance - SEBB	155,894.00	221,616.00	-65,722.00	70.34 %



# Pullman Community Montessori

## Budget vs. Actuals: 22-23 Original Budget - FY23 P&L

September 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8005 Audits	23,743.00	37,500.00	-13,757.00	63.31 %
8010 Legal	5,781.90	8,000.00	-2,218.10	72.27 %
8015 Oversight Fee (3%)	27,615.34	40,912.00	-13,296.66	67.50 %
8035 Payroll & Accounting Services	75,600.00	100,800.00	-25,200.00	75.00 %
8040 Special Ed Services	67,019.95	50,151.00	16,868.95	133.64 %
8050 Contracted Services - Tech	4,536.13		4,536.13	
8051 Contracted Services - Program Support / PD	23,811.88	23,975.00	-163.12	99.32 %
8053 Contracted Services - Misc	17,500.00	25,000.00	-7,500.00	70.00 %
8054 Contracted Services - Afterschool	23,788.90	39,000.00	-15,211.10	61.00 %
8055 Printing	1,954.94	2,500.00	-545.06	78.20 %
8060 Dues & Memberships	2,235.54	3,000.00	-764.46	74.52 %
8505 Board Expenses	7,499.97	11,250.00	-3,750.03	66.67 %
8510 Classroom / Teaching Supplies & Materials	17,677.07	47,750.00	-30,072.93	37.02 %
8515 Special Ed Supplies & Materials	755.57	3,375.00	-2,619.43	22.39 %
8520 Textbooks / Workbooks		6,000.00	-6,000.00	
8530 Equipment / Furniture	23,253.06	19,800.00	3,453.06	117.44 %
8535 Telephone / Internet	6,541.05	7,680.00	-1,138.95	85.17 %
8540 Technology - Hardware	1,458.55	13,418.00	-11,959.45	10.87 %
8541 Technology - Software	25,902.88	28,610.00	-2,707.12	90.54 %
8545 Student Testing & Assessment	1,270.00	4,080.00	-2,810.00	31.13 %
8550 Field Trips		9,500.00	-9,500.00	
8561 Student Activities		2,500.00	-2,500.00	
8565 Office Expense	6,563.15	10,000.00	-3,436.85	65.63 %
8570 Staff Development	9,084.99	9,400.00	-315.01	96.65 %
8575 Staff Recruitment	3,215.03	2,000.00	1,215.03	160.75 %
8580 Student Recruitment / Marketing	13,886.01	3,000.00	10,886.01	462.87 %
8585 School Meals / Lunch	51,669.41	44,888.00	6,781.41	115.11 %
8590 Travel (Staff)	21,661.89	2,500.00	19,161.89	866.48 %
8595 Fundraising	501.09	5,000.00	-4,498.91	10.02 %
8599 Transportation (student)	3,438.39	15,000.00	-11,561.61	22.92 %
9005 Insurance Expense	14,745.91	24,600.00	-9,854.09	59.94 %
9010 Janitorial	16,632.30	20,000.00	-3,367.70	83.16 %
9015 Building and Land Rent / Lease	132,960.33	120,986.00	11,974.33	109.90 %
9020 Repairs & Maintenance Bld	427.16	3,000.00	-2,572.84	14.24 %
9045 Interest Expense	20,890.69	26,931.00	-6,040.31	77.57 %
9999 Reserves / Contingency		69,742.00	-69,742.00	
<b>Total Expenditures</b>	<b>\$1,765,234.05</b>	<b>\$2,239,725.54</b>	<b>\$ -474,491.49</b>	<b>78.81 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -391,394.73</b>	<b>\$14,077.46</b>	<b>\$ -405,472.19</b>	<b>-2,780.29 %</b>
Other Revenue				
3001 In-Kind Services & Use of Facilities	80.00		80.00	
<b>Total Other Revenue</b>	<b>\$80.00</b>	<b>\$0.00</b>	<b>\$80.00</b>	<b>0.00%</b>
Other Expenditures				

# Pullman Community Montessori

## Budget vs. Actuals: 22-23 Original Budget - FY23 P&L

September 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
9050 Depreciation	49,750.47	94,883.00	-45,132.53	52.43 %
9900 In-Kind Services & Use of Facilities - Expense	80.00		80.00	
<b>Total Other Expenditures</b>	<b>\$49,830.47</b>	<b>\$94,883.00</b>	<b>\$ -45,052.53</b>	<b>52.52 %</b>
NET OTHER REVENUE	<b>\$ -49,750.47</b>	<b>\$ -94,883.00</b>	<b>\$45,132.53</b>	<b>52.43 %</b>
NET REVENUE	<b>\$ -441,145.20</b>	<b>\$ -80,805.54</b>	<b>\$ -360,339.66</b>	<b>545.93 %</b>

# Pullman Community Montessori

## Statement of Cash Flows

March - May, 2023

	MAR 2023	APR 2023	MAY 2023	TOTAL
<b>OPERATING ACTIVITIES</b>				
Net Revenue	-14,350.66	45,063.34	-129,574.37	\$ -98,861.69
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				\$0.00
1100 Accounts Receivable (A/R)	46,736.41	-9,984.83	3,283.29	\$40,034.87
1150 Prepaids & Other Assets	1,524.99	1,524.99	1,524.99	\$4,574.97
1550 Accumulated Depreciation			16,583.49	\$16,583.49
2100 Accounts Payable	82,395.05	-42,084.29	-13,659.50	\$26,651.26
2101 Accrued Accounts & Payroll Payable	7,180.83	-7,337.05	4,229.09	\$4,072.87
2155 Retirement Payable - DRS	-1,338.20	-206.76	17.57	\$ -1,527.39
2156 Health Insurance Payable - SEBB	-1,664.50	-6,362.50	-2,162.00	\$ -10,189.00
2158 LTD Payable	-13.21	35.67	3.88	\$26.34
2171 Use Tax Payable	-1,181.54	-47.40		\$ -1,228.94
2180 Refundable Advances			100,000.00	\$100,000.00
2202 Loan Payable - short-term		27,152.57		\$27,152.57
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>133,639.83</b>	<b>-37,309.60</b>	<b>109,820.81</b>	<b>\$206,151.04</b>
<b>Net cash provided by operating activities</b>	<b>\$119,289.17</b>	<b>\$7,753.74</b>	<b>\$ -19,753.56</b>	<b>\$107,289.35</b>
<b>FINANCING ACTIVITIES</b>				
2501 Construction Loan Payable	-1,374.97	-1,374.97	-1,374.97	\$ -4,124.91
2510 Deferred Rent Liability	5,507.37	5,507.37	4,466.25	\$15,480.99
2998 Unrestricted Net Assets	4,657.31		709.50	\$5,366.81
2999 Restricted Net Assets	-4,657.31		-709.50	\$ -5,366.81
<b>Net cash provided by financing activities</b>	<b>\$4,132.40</b>	<b>\$4,132.40</b>	<b>\$3,091.28</b>	<b>\$11,356.08</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$123,421.57</b>	<b>\$11,886.14</b>	<b>\$ -16,662.28</b>	<b>\$118,645.43</b>



## Payroll Check Summary

*Payroll Runs: 05/10/2023 and 05/25/2023*

## 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 June 27, 2023, the Board, by a \_\_\_\_\_ vote, approves payments totaling \$71,272.34. The payments are further identified in this document.

Total Payment by Type:

Payroll Direct Deposit (\$71,272.34)

Secretary	<u>Ayad Rahmani</u>	Board Member	<u></u>
Board Member	<u>Kim Torres</u>	Board Member	<u></u>
Board Member	<u>Aubree Guyton</u>	Board Member	<u></u>
Board Member	<u>Beverley Wolff</u>		

## Accounts Payable Register

May 2023

## 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 June 27, 2023, the Board, by a \_\_\_\_\_ vote, approves payments totaling \$120,916.86. The payments are further identified in this document.

Total Payment by Type:

Electronic Funds Transfer (\$119,128.28)

Manual checks (\$1,788.58)

Secretary	<u>Ayad Rahmani</u>	Board Member	<u></u>
Board Member	<u>Kim Torres</u>	Board Member	<u></u>
Board Member	<u>Aubree Guyton</u>	Board Member	<u></u>
Board Member	<u>Beverley Wolff</u>		



### Non-AP Cash Disbursement Register

May 2023

## BOARD CERTIFICATION STATEMENT

The following payments were paid during May 2023 but not captured in the AP register. This mostly includes debit card payments, certain EFT payments, manual checks, and private wires.

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 June 27, 2023, the Board, by a \_\_\_\_\_ vote, approves payments totaling \$1,909.98. The payments are further identified in this document.

Total Payment by Type:

Debit Card / EFT (\$1,909.98) – comprised mostly of automatic charges (Gusto – payroll provider, Verizon, Adobe, Microsoft, Facebook)

Manual Checks (\$0)

Secretary	<u>Ayad Rahmani</u>	Board Member	<u></u>
Board Member	<u>Kim Torres</u>	Board Member	<u></u>
Board Member	<u>Aubree Guyton</u>	Board Member	<u></u>
Board Member	<u>Beverley Wolff</u>		



### **For the Board Minutes**

The following payments as audited and certified by the auditing officer, as required by RCW 42.24.080, and those expense reimbursements claims certified, as required by RCW 42.24.090, are approved for payment. In addition, payroll payments in the amount of \$71,272.34 are also approved.

#### **General Fund Accounts Payable**

Total electronic payments totaling \$119,128.28 and  
Check number 1054 through 1054 totaling \$1,788.58

#### **Non-AP Cash Disbursements**

Total electronic payments totaling \$1,909.98 and  
Check number N/A through N/A totaling \$0

#### **Payroll**

Total electronic payments totaling \$71,272.34 and  
Payroll check numbers N/A through N/A totaling \$0

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

May AP register totaling: \$120,916.86

Pay dates within 05/01/23 – 05/31/23

Board Date 06/27/23

\_\_\_\_\_  
Signature of Auditing Officer

\_\_\_\_\_  
Date

**Pullman Community Montessori**  
**Non-AP Cash Disbursements**  
 May 2023

Date	Transaction Type	Num	Name	Memo/Description	Amount
<b>1000 Banner Bank x4353 - PUBLIC Checking</b>					
05/01/2023	Expenditure		Facebook (v)	FACEBK HZLALMTLA Menlo ParkCA Ca FACEBK HZLALMTLA Menlo ParkCA Card# *8765	-600.00
05/02/2023	Expenditure		Transparent	ACH transparent clas transpar ACH transparent clas transparen CCD ST-H3W9T3U8W9E1 18	-196.70
05/02/2023	Expenditure		Bill.com (QB Online Bill Pay)	ACH BILL.COM LLC BILLING ACH BILL.COM LLC BILLING CCD 01B4CDASANOIGH6 108268900	-3.77
05/03/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
05/10/2023	Expenditure		eFax	J2 EFAX SERVICE 323-817-3205CA J2 EFAX SERVICE 323-817-3205CA Card# *8765	-18.99
05/15/2023	Expenditure		Microsoft	MSFT * E0300NEWW MSBILL.INFOWA C MSFT * E0300NEWW MSBILL.INFOWA Card# *8765	-26.71
05/15/2023	Expenditure		Online Job Ads	ONLINE JOB ADS I AustinTX Card# ONLINE JOB ADS I AustinTX Card# *8765	-129.48
05/15/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
05/17/2023	Expenditure		Adobe	ADOBE *800-833- 800-833-6687CA ADOBE *800-833-800-833-6687CA Card# *8765	-89.50
05/17/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-51.77
05/23/2023	Expenditure		Verizon Wireless	ACH VERIZON WIRELESS PAYMENTS ACH VERIZON WIRELESS PAYMENTS CCD 034243244300001 6223	-334.42
05/23/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
05/30/2023	Expenditure		Indeed	Indeed Jobs AustinTX Card# *8765	-54.30
05/31/2023	Expenditure		Gusto		-352.83
<b>Total for 1000 Banner Bank x4353 - PUBLIC Checking</b>					<b>-\$ 1,906.98</b>
<b>1001 Banner Bank x4695 - PRIVATE Checking</b>					
05/01/2023	Expenditure		Banner Bank	Paper statement fee	-3.00
<b>Total for 1001 Banner Bank x4695 - PRIVATE Checking</b>					<b>-\$ 3.00</b>
<b>Total</b>					<b>-\$ 1,909.98</b>



# Pullman Community Montessori

## Bill Payment List

May 2023

DATE	NUM	VENDOR	AMOUNT	MEMO/DESCRIPTION
1000 Banner Bank x4353 - PUBLIC Checking				
05/02/2023		Apex Law Group PLLC	-2,394.40	Multiple invoices (details on stub)
05/02/2023		First Step Internet	-360.00	Multiple invoices (details on stub)
05/02/2023		The Standard Insurance Company	-525.05	Multiple invoices (details on stub)
05/02/2023		HCA - SEBB	-18,777.00	Acct #600Y12 - Inv #600Y12 3.16.23
05/02/2023		PresenceLearning, Inc	-4,045.20	Inv #INV58695
05/02/2023		Pullman Chamber and Visitor Center	-900.00	Inv #21093
05/02/2023		Radio Palouse, Inc - Pullman Radio	-296.16	Inv #MC-1230215930
05/02/2023		Rowley & Hawkins Fruit Farms, Inc	-403.00	Inv #2305
05/02/2023		The Great Books Foundation	-4,657.31	Inv #SO-0055234
05/03/2023	EFT	Parents Empowerment Services	-2,500.00	
05/05/2023	1054	Friends of Gladish	-1,788.58	
05/05/2023		Friends of Gladish	-11,419.44	
05/09/2023	EFT	Great American Insurance Group	-1,472.47	
05/15/2023	EFT	Great American Insurance Group	-272.75	
05/01/2023	EFT	Raza Development Fund, Inc (v)	-3,340.80	
05/11/2023	EFT	URM Stores Inc	-4,276.46	
05/26/2023		WA Dept of Retirement Systems	-25.00	Inv #4280 / 1557116-- bill.com Check Number: 208203027
05/30/2023	EFT	Joule Growth Partners	-8,400.00	
05/31/2023		Eide Bailly	-9,800.00	Multiple invoices
05/31/2023		PresenceLearning, Inc	-10,912.00	Multiple invoices
05/31/2023		Spokane International Academy	-10,000.00	Multiple invoices (details on stub)-- bill.com Check Number: 208258893
05/31/2023		Terry's Dairy, Inc	-1,714.50	Multiple invoices (details on stub)-- bill.com Check Number: 208260592
05/31/2023		e-LocalLink, Inc	-2,997.50	Inv #114690-- bill.com Check Number: 208249935
05/31/2023		First Step Internet	-180.00	Inv #1701154-- bill.com Check Number: 208245204
05/31/2023		Rowley & Hawkins Fruit Farms, Inc	-162.00	Inv #2310-- bill.com Check Number: 208256025
05/31/2023		Yellow Barn Occupational Therapy, LLC	-1,454.34	Inv #5/15/23
05/31/2023		Yellow Barn Occupational Therapy, LLC	-1,193.34	Inv #4/17/23
05/31/2023	EFT	WA Dept of Retirement Systems	-16,649.56	
<b>Total for 1000 Banner Bank x4353 - PUBLIC Checking</b>			<b>\$ -</b>	
			<b>120,916.86</b>	

## Pullman Community Montessori Payroll Summary

May-23



### **Pay Code Totals**

Custodian / Bus Driver	4,438.85
Kitchen Staff	3,390.20
Office Administration	6,509.62
School Administration	14,000.04
Special Education Staff	6,499.64
Student Support Staff	23,067.73
Substitute Teacher	6,998.95
Teacher	24,668.86
<b>Total</b>	<b>89,573.89</b>

### **Deduction Totals**

State Pension	6,061.65
State Employees Benefits Board	1,426.00
Supplemental LTD	284.24
Wage Garnishments	-
Federal Income Tax	5,861.66
Social Security	2,478.28
Medicare	1,278.14
WA Long Term Care Insurance	-
WA Workers' Comp Insurance	390.20
WA Family and Medical Leave Insurance	521.38
<b>Total</b>	<b>18,301.55</b>

### **Benefits Totals**

State Pension	10,605.48
State Employees Benefits Board	18,468.00
Social Security	2,478.28
Medicare	1,278.14
WA SUI	215.03
WA EAF	26.87
WA Family and Medical Leave Insurance	-
WA Workers' Comp Insurance	778.06
<b>Total</b>	<b>33,849.86</b>

**Direct Deposit Total** **71,272.34**

# Coversheet

## Financial Policies Manual updates

<b>Section:</b>	II. Finance Committee (FC)
<b>Item:</b>	B. Financial Policies Manual updates
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	7. Financial Policies and Procedures Manual Updates and Changes.pdf 7a. Policy Update - Federal Micro-Threshold Self-Certification.pdf 7b. FPPM - June 2023 Updates.pdf

## **Financial Policies & Procedures Manual Updates and Changes**

### **Additions**

- **Federal Programs - Cash Management:** this is language that one of the auditors we work with stated we should add to the policies; Pinnacles already complies with the policy.
- **Federal Programs - Allowability of Costs:** this is language that one of the auditors we work with stated we should add to the policies; Pinnacles already complies with the policy.
- **Manual checks:** added detailed language on how the school writes a manual check, only when necessary.

### **Removals**

- Removed language necessitating the stamping of physical mail with the date of receipt. Why? Antiquated practice no longer needed.
- Removed language necessitating the quarterly reconciliation of auto-debit invoices. Why? Unnecessary, reconciliation is completed monthly with the bank recon and once the invoice is received and reviewed.

### **Changes**

- Increased the Federal micro-purchase threshold from \$10,000 to \$40,000.
- Update “account structure - revenues” section to contain other revenues than just private.



For SY2022-23, Pullman Community Montessori has elected, pursuant to Uniform Guidance 2 CFR §200.320.a.1.iv.c, to self-certify a federal micro-purchase threshold of \$40,000. This amount is most appropriate for the district given the size and nature of its operations and is consistent RCW 28A.335.190. This threshold is captured in the district fiscal policies and procedures manual and is self-certified annually.



# Financial Policies and Procedures Manual

***Updated: June 2023***

This document will describe the policies and procedures for the accounting and administrative functions conducted by Pullman Community Montessori. Management may amend this manual as needed to align with PCM School Accounting Manual for Washington State. The Board of Trustees is to review the manual every year. PCM will meet the Commission's Financial Performance Framework standards throughout the life of the charter contract. These policies may be updated by the BOT to ensure PCM policies and procedure ensure PCM meets this goal.

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120	<b>INTRODUCTION</b>	
121	Pullman Community Montessori (PCM) is committed to developing and maintaining financial policies	
122	and procedures that ensure sound internal controls, fiscal responsibility, and accountability in	
123	accordance with the Generally Accepted Accounting Principles (GAAP), rules and regulations of the	
124	Financial Accounting Standards Board (FASB), and Governmental Accounting Standards Board (GASB).	
125	PCM will follow all the relevant laws and regulations that govern charter schools within the state of	
126	Washington. As a nonprofit organization, PCM is entrusted with funds granted by government	
127	agencies, private foundations, and individual contributors, and it will adhere to the highest standards of	
128	accounting. Clear financial policies and procedures will enable PCM to meet its financial needs and	
129	obligations, ensure long-term financial stability and viability, and protect its tangible assets and	
130	reputation.	
131		
132	<b>Financial Policies</b>	
133	1. PCM shall comply with applicable laws, rules, and regulations in regard to financial matters and	
134	according to the terms of the contract by which it is bound.	
135	2. Control procedures shall be in place to ensure the security of the organization's assets.	

3. Timely and accurate financial information shall be produced to fulfill all reporting requirements and management needs.

### **Financial Leadership and Management**

The financial management team of PCM consists of:

- Board of Trustees
  - Treasurer of the Board of Trustees
  - Board Finance Committee
- Head of School
  - Contracted Chief Financial Officer and Accounting support (Financial Consultant)

The day-to-day fiscal responsibilities of PCM are assigned to its fiscal staff. However, ultimate fiduciary responsibility for the overall management of the organization lies with the Board of Trustees.

The Board of Trustees will meet monthly to ensure that its fiduciary duty is maintained. PCM will establish a Finance Committee by the first full Board meeting. This committee will be responsible for selecting an audit firm on an annual basis, reviewing the financial policies and procedures manual on an annual basis, approving the annual budget, and working with PCM's finance team to review the monthly financial statements.

The Finance Committee of the Board of Trustees shall be responsible for the primary Board-level oversight of school financial matters, as defined by the Board. Head of School, supported by Financial Consultant, will have the primary responsibility of executing all financial matters. All members of the fiscal management team will work together to make certain that all financial matters of the organization are addressed with care, integrity, and in the best interest of PCM.

The Head of School is responsible for administering PCM's adopted policies and ensuring compliance with procedures that have been approved by the Board of Trustees. Exceptions to written policies may only be made with the prior approval of the Finance Committee. Changes or amendments to these policies shall be conducted by the Finance Committee and approved by the Board of Trustees every year.

Any violation of these policies and procedures is considered to be cause for termination or removal and, depending upon the nature of the infraction, civil and/or criminal prosecution.

# 1

## INTERNAL CONTROL STRUCTURE

### Background

This manual describes the policies and procedures of PCM. The policies are designed to safeguard the assets of PCM, facilitate compliance with applicable law, and produce timely and accurate financial information in accordance with the Generally Accepted Accounting Principles (GAAP), rules and regulations of the Financial Accounting Standards Board (FASB), and Governmental Accounting Standards Board (GASB). It is the responsibility of the leadership team to safeguard the PCM's assets, which include cash, cash equivalents, and fixed assets. The contents of this chapter will demonstrate the internal controls that will be/have been implemented to assure assets are safeguarded appropriately.

The internal control structure is composed of five basic elements, described in detail below.

### 1. Internal Control Environment

The internal control environment reflects the importance PCM places on internal controls as part of its day-to-day activities. Factors that impact the internal control environment can include management and Board philosophy; organizational structure; ways of assigning authority and responsibility; methods of management and control; personnel policies and practices; and external influences such as significant donor expectations; and legal compliance requirements.

### 2. Accounting System

PCM has established an accounting system comprised of the methods and records used to identify, assemble, classify, record and report accounting transactions. The methods are set up to: (1) identify and record all of the organization's transactions; (2) describe the transactions in enough detail to allow classification for financial reporting, and (3) indicate the time period in which transactions occurred in order to record them in the proper accounting period.

### 3. Fiscal Year

The fiscal year is from September 1 to August 31.

### 4. Audits

PCM's audited financial statements must be approved by the Board of Trustees and provided to the appropriate oversight entity according to all applicable requirements.

### 5. Internal Control Procedures

PCM has adopted a number of internal financial controls. These procedures are set up to strengthen PCM internal control structure in order to safeguard the organization's assets. The internal financial controls consist of the following:

**Segregation of Duties:** A hierarchical structure of authority and responsibility has been developed at PCM to ensure the separation of the custody of assets and recordkeeping. In situations where there are an insufficient number of employees to achieve this because of budget constraints, a compensating control has been, or will be, created at PCM. This protects PCM from potential fraud or misappropriation of funds.

- Compensating controls currently include, but not limited to:
  - Required designated Board member signature on checks over \$20,000.
  - Initial completion of bank reconciliations assigned to the Financial Consultant, then reviewed by Head of School.
  - Vendor payment initiation assigned to the Financial Consultant.
  - Initial approval of cash disbursements assigned to the Head of School.
  - Review and approval of cash disbursements by the Board.
  - All statements and records are readily available for review by the Board, including bank statements, credit card statements, and accounting records.

**Organizational Chart:**

- Head of School Reviews and approves all budgets; approves major capital expenses; approves and coordinates staffing changes and hires; approves compensation changes; approves all purchase orders and disbursements; completes investments.
- Office Manager: Orders school supplies for teachers and procures other items for the school as necessary; sends all invoices to the Accountant, with the proper approvals; collects and deposits funds from students/parents.
- Financial Consultant: CFO-support services, including: high-level financial leadership guidance, budget creation support, grant compliance support, variance reporting and analysis, and internal controls support.
- Accountant: ensures fiscal policies and procedures are being followed; enters journal entries as needed; completes bank reconciliations; creates purchase orders; prepares all financial reports; enters all invoices; cuts checks and prepares various EFT payments; mails checks;
  - Note: Currently, the Accountant position is being outsourced to a third-party service provider, which is also providing CFO-support services. As such, the accountant and CFO. The service provider will be identified as the Financial Consultant in the rest of this document.

**Restricted Access:** Physical access to valuable and moveable assets is restricted to authorized personnel. Authorized personnel include: Head of School, Montessori Coach, designated teachers, and the Office Manager. Technology consultants, if hired, will also have access as needed.

**Document Control:** In order to ensure that all necessary documents are captured by the accounting system, financial related documents must be dated when received, then filed sequentially by number or date. This can include, but is not limited to invoices, packing slips, contracts, etc. This can be done electronically.

**Records Retention:** To provide an accurate and auditable record of all financial transactions, PCM's books, records, and accounts are maintained in conformity with generally accepted accounting principles

as required by Washington law, applicable to charter schools. Records will be maintained for the periods sufficient to satisfy IRS regulations, federal grant requirements, OMB A133 audit requirements, if applicable, and other legal needs as may be determined. Record retention requirements are reviewed annually with legal counsel and independent auditors to determine any necessary changes.

**Processing Controls:** These are designed to identify any errors *before* they are posted to the general ledger. PCM's processing controls are the following: (1) Source document matching, when applicable (example: purchase approval and corresponding invoice); (2) Clerical accuracy of documents; and (3) General ledger account code checking.

**Reconciliation Controls:** These are designed to identify any errors *after* transactions have been posted and the general ledger has been run. The process involves reconciling selected general ledger control accounts to subsidiary ledgers. Reconciliation is completed by the Financial Consultant and approved by PCM's Head of School.

**Annual Independent Audit:** PCM's financial statements are audited annually by an independent audit firm selected by the Board of Trustees on the recommendation of the Finance Committee. The Finance Committee has the authority to request an entrance and exit conference with the auditor.

**Security of Financial Data:** PCM's accounting software is accessible only to the Head of School and the Financial Consultant. Individual ID codes and passwords are in place for every user and limit their access and functionality depending on their role within PCM. All other hard copies of financial data, when not in use, will be secured in a closet or cabinet at PCM. All financial data and source documents are backed up in case of data loss.

**Risk Assessment:** This is designed to identify, analyze, and manage risk relevant to the preparation of accurate financial statements. It includes mitigating risks involving internal and/or external factors that might adversely affect PCM's ability to properly record, process, summarize and report financial data.

### **The Accounting Cycle**

The accounting cycle is designed to accurately process, record, summarize, and report transactions of PCM. PCM will maintain their accounting records and related financial reports on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when services are incurred or goods are received.

The component bookkeeping cycles fall into one of five primary functions:

#### **1) Revenue, Accounts Receivable, and Cash Receipts**

Key tasks in this area include:

- Processing cash receipts
- Making deposits
- Recording cash receipts in the general ledger and subsidiary records
- Performing month-end reconciliation procedures
- Processing general ledger integration for private donations/revenue
- Processing wire transfers into school accounts

**2) Purchases, Accounts Payable, and Cash Disbursements**

Key tasks in this area include:

- Authorizing the procurement of goods and/or services
- Processing purchases (credit card, check, reimbursement)
- Processing invoices
- Issuing checks
- Recording checks in the general ledger and in cash disbursement journals
- Performing month-end reconciliation procedures
- Year-end reporting: Preparing 1099 forms
- Processing wire transfers out of school accounts

**3) Payroll**

Financial Consultant, an outside service provider, will perform the payroll process. Their responsibilities include calculating appropriate amounts for taxes to be remitted to the Federal, State and City government agencies and voluntary and/or statutory deductions that may or may not require remittance to retirement plan trustees, child support agencies, etc.

Key tasks in this area include:

- Obtaining and gathering payroll information
- Preparing payroll checks and depositing payroll taxes
- Submitting information to Financial Consultant for processing
- Performing quarterly reconciliation
- Preparing quarterly payroll tax returns
- Preparing W-2s, the W-3, and other annual payroll tax returns

**4) General Ledger and Financial Statements**

Key tasks in this area include:

- Preparing monthly journal entries
- Reconciling bank accounts and other general ledger accounts
- Reviewing general ledger activity and posting adjusted journal entries
- Producing the financial statements
- Producing the annual budget

The general ledger process consists of posting the period's transactions to QuickBooks (the accounting software), which produces the financial statements. The Financial Consultant will reconcile bank and credit card accounts, enter payroll, review the general ledger and prepare for the annual audit.

The Head of School presents monthly statements to the Board of Trustees at each board meeting. The required statements are outlined in the following section.

The Head of School is responsible for creating and updating 5-year budget projections for PCM. In addition, the Head of School, in consultation with the Montessori Coach and the Financial

Consultant, will prepare the annual operating budget of income and expenses and the capital budget for PCM. These budgets and the 5-year projection are reviewed and approved annually, first by the Head of School, then by the Finance Committee of the Board and finally by PCM's Board of Trustees and modified as necessary, with approval by the last day of the closing fiscal year. This process is described below.

## **5) Budgets and Financial Reporting**

### ***The Laws***

RCW 28A.505.050

RCW 28A.505.150

RCW 28A.505.170

RCW 28A.505.180

### ***Budgets***

PCM's budgets for the following fiscal year must be drafted for Board review and approved prior to the end of the current fiscal year. The budget may later be revised and approved as necessary. The approval of the budget becomes the legal authority to spend the organizations funds.

Budgets are created annually and updated on as needed basis according to actual expenditures and programmatic changes that occur during the year. Creation of the annual operating budget and capital budget is an iterative process led by the Head of School but requires input from the Montessori Coach and the Financial Consultant. This input is necessary to ensure enrollment is accurately represented per the charter agreement, and to make certain the staff can properly support the proposed number of enrolled students. Critical school program expenses should be represented in the budgets to ensure reality is properly reflected. Historical information is used when available and applicable. The iterative process is repeated until the overall budget fairly represents the revenues and expenses for the operating budget, as well as the cash requirements for capital expenditures under the capital budget.

State revenues are estimated by using Form F-203, Estimate for State Revenues. The data may be revised until the budget is adopted. The information supplied on Form F-203 is combined with other data and is used to estimate each school's state-funded allocations for each fiscal year.

Upon completion of the budget, PCM shall publish a notice in accordance with RCW 28A.505.050 stating: That PCM has completed the budget. That the budget is on file at the school. That a copy of the budget will be furnished to any person requesting one. That the board of directors will meet for the purpose of fixing and adopting the budget of PCM for the ensuing fiscal year. The date, time, and place of the board hearing which shall occur no later than August 31 for Charter Schools. That any person may appear at the public hearing and be heard for or against any part of the budget. Notice of public meetings shall be published at least once each week for two consecutive weeks in a newspaper of general circulation in Pullman. Additionally, each fiscal year, PCM's adopted official budget document (Form F-195 and F195F), shall be submitted in the format prescribed by OSPI.

Once complete, the Head of School presents the overall budget to the Finance Committee for review. If/when the Committee is satisfied, the budget is then presented to the entire Board for a vote of

approval. The proposed budget must be submitted to the Commission by July 10<sup>th</sup>, if changes are made after July 10<sup>th</sup>, those must be communicated to the Commission by August 31<sup>st</sup>. The budget must be approved and passed before the start of the new fiscal year (August 31) and in accordance with the guidelines of the Office of the Superintendent of Public Instruction. Once approved, the implementation of, and accountability for, the budget is the sole responsibility of the Head of School.

After approval, the Financial Consultant uploads the budget into the accounting system. This budget is then used to run monthly budget vs. actual expense reports that are shared with the Head of School. Differences of more than \$10,000.00 AND 10% are described in the notes section. The Head of School is responsible for making sure that significant differences are thoroughly researched and ultimately identified as either permanent or temporary variances. In addition, the Head of School ensures the Financial Consultant produces contingency budgets with extreme issues.

From a day-to-day operational standpoint, the Head of School may work with the Treasurer of the Board of Trustees or the Chairperson of the Board of Trustees to resolve questions or issues related to the budget.

#### ***Budget Extensions***

As expenses are reviewed during the monthly budget to actual reporting, PCM must complete a budget extension prior to incurring expenditures in excess of the total of such appropriations as required by RCW 28A.505.150. The budget extensions (Form F-200) must be filed in accordance with the procedures outlined in RCW 28A.505.170 and RCW 28A.505.180. The Board of Directors shall adopt a written resolution stating:

- The estimated amount of additional expenditures.
- The source of funding.
- The specific reason(s) for the extension. The reason(s) may be brief. For example: increased enrollment, purchase of equipment, increased salary demand, etc.

#### ***Financial Reporting***

One week before each Board meeting, the Finance Committee will review:

- 1) the budget vs. actual report for the operating budget;
- 2) the budget vs. actual report for the capital budget;
- 3) the Statement of Financial Position; and
- 4) the enrollment budget vs. actual report per grade for General Education and Special Education students.

The Treasurer of the Board of Trustees will present these reports to the Finance Committee at each meeting and provide the full Board access. The Finance Committee may also request cash flow projections through the end of the fiscal year to identify the months that cash flow may run negative.

In addition, monthly budget vs. actual reports for the operating budget and capital budget will be produced by the Financial Consultant for the Head of School by the 21<sup>st</sup> of each month.

At the end of the year, the following key financial statements are produced:

- 1) Statement of Financial Position

Commented [MP1]: Update per JC:

"Finance Committee will review:"



- 2) Statement of Activity
- 3) Statement of Cash Flows
- 4) Statement of Functional Expenses

Quarterly financial reports for the Commission will be prepared by the Financial Consultant (third party service provider) and reviewed by the Head of School in compliance with generally accepted accounting principles. Such reports shall be submitted to the Commission 45 days after the quarter end for quarters 1, 2 and 3 and 180 days after the year end. The form of the quarterly reports will be determined by the Commission. Fourth quarter and year end reports shall be submitted with the annual independent financial audit.

PCM will comply with all necessary non-profit corporation financial and informational filing requirements, including IRS form 990.

# 2

## SUMMARY OF ACCOUNT STRUCTURE

### **The Laws**

RCW 28A.710.220

### **Assets**

#### ***Types of Equity***

In non-profit organizations, assets must be classified by nature and segregated between:

1. Net Assets With Donor Restrictions
2. Net Assets Without Donor Restrictions

PCM's assets are classified as with or without donor restrictions.

#### ***Cash and Cash Equivalents***

All cash and cash equivalents of PCM consist of cash in PCM's bank accounts.

#### ***Grants Receivable***

Grants receivable include money that PCM expects to receive from government or private sources. Donation letters or pledges are also considered grants receivable.

#### ***Property and Equipment***

Property and equipment includes the assets used by PCM for activities and programs that have an estimated useful life longer than one year. For PCM, fixed assets primarily consist of musical instruments, classroom equipment, furniture, computers, and computer software.

Purchased property and equipment is recorded at cost. Donated property and equipment are recorded at fair market value at the date of donation. Acquisition costs include all costs necessary to bring the asset to its location in working condition, including:

- Sales tax, if any
- Freight
- Installation costs
- Direct and indirect costs, including interest, incurred in construction.

### **Liabilities**

#### ***Accounts Payable***

Accounts payable include costs and expenses that are billed through a vendor invoice or contract, and are recorded at the invoice or contract amount. Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

**Capital Lease Obligation**

PCM may lease office equipment under a capital lease. In such cases, payments of both principal and interest will be made monthly.

**Accrued Liabilities**

Salaries, wages earned and payroll taxes, along with professional fees, rent and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

**Debt**

Long-term debt consists of financing that is not expected to be repaid within one year and is recorded on the Statement of Financial Position as a long-term liability. All short-term and long-term debt is approved by the Board of Trustees and may not exceed the duration of the charter, without consent of the Board of Education. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

Per the Statement of Assurances signed in PCM's charter application, to the extent it issues secured and unsecured debt, including pledging, assigning, or encumbering its assets to be used as collateral for loans or extensions of credit to manage cash flow, improve operations, or finance the acquisition of real property or equipment, PCM shall not pledge, assign, or encumber any public funds, such as student enrollment reporting money or local levy money, received or to be received pursuant to RCW 28A.710.220.

Furthermore, PCM shall ensure that no debt incurred by PCM is a general, special, or moral obligation of the state or any other political subdivision or agency of the state.

Finally, PCM shall not pledge either the full faith and credit or the taxing power of the state or any political subdivision or agency of the state for the payment of the debt.

**Revenue****Private Contributions**

PCM receives contributions from individuals, foundations, and corporations in the following forms:

1. **Unrestricted Contributions:** No donor-imposed restrictions.
2. **Temporarily Restricted Contributions:** Donor-imposed restrictions such as passage of time or specific use.
3. **Permanently Restricted Contributions:** Donor has placed permanent restrictions on the timing of use of funds, purpose of use of funds, and/or the use of earnings and appreciation.

Upon receipt of donation, donations are classified as unrestricted, temporarily restricted or permanently restricted.

For further information on the processing of donations, please see Chapter 2.

**Public**

**Public funds:** All public funds must be received, tracked, and expended in accordance with the rules

and regulations of the awarding entity.

## Expenses

### *Types of Expenses*

Expenses are classified by functional classification and are matched with any donor-imposed restrictions.

### **Functional Classifications:**

- a. ***Program Service Expense***: the direct and indirect costs related to providing education and other services consistent with PCM's mission.
- b. ***Management & General Expenses***: expenses for other activities related to the purpose for which the organization exists. These relate to the overall direction of the organization and include expenses for the activities of the governing board, business management, general record keeping, and budgeting.
- c. ***Fundraising Expenses***: costs of all activities that constitute appeal for financial support and include costs of personnel, professional consultants, rent, printing, postage, telephone, etc.

The cost of providing the various programs and other activities of PCM will be summarized as part of PCM's annual OSPI reporting process.

# 3

## PROCESSING CASH RECEIPTS AND REVENUE

### Background

PCM records revenue on the accrual basis of accounting, consistent with generally accepted accounting principles.

PCM receives revenues from the following primary sources:

- Federal Government
- State Government
- City Government
- Corporations
- Foundations
- Individuals

If total federal support for the fiscal year should exceed \$750,000, an additional audit under the guidance of OMB Circular A-133 will be conducted.

### The Laws

RCW Chapter 28A.710

### Processing and Recording Cash Receipts

The Financial Consultant is responsible for recording cash receipts as well as various other functions.

The Office Manager sorts and delivers all mail. Any mail addressed to a specific staff member should be transferred, unopened, to the addressee. Any mail addressed generally to PCM may be opened by the Office Manager or Head of School. All documents contained within should be transferred to the most appropriate individual. Credit card or bank statements should be transferred immediately to the Financial Consultant for review, payment, and filing.

The Office Manager may open mail that appears to contain a check and is addressed generally to PCM. Once opened by the Office Manager, all checks must be stamped or written on immediately in the designated endorsement area with "For Deposit Only" and the appropriate bank account number and the name of PCM. The receipt of the check must be logged in the Cash Receipts Log, maintained as an ongoing worksheet. The check should then be copied and "copy" written on it. Any correspondence accompanying the check should also be retained. The check, check copy, and any accompanying documents should be electronically transferred in a secure manner to the Financial Consultant. Physical checks and any accompanying documents are scanned and sent to the Financial Consultant. Once completed, all documents are sequentially filed in a locked cabinet at the school or electronically. The

above tasks should not be completed by anyone who has direct use of the accounting system.

The Office Manager will staple the photocopy of the check and all correspondence (check copy on top) together and will be retained and filed sequentially in an electronic tracking system, original copies received in paper format may be kept in paper format in a folder or binder, sorted by bank account number and in date order.

When a donation is received, a pre-numbered contribution acknowledgement letter will be drafted by the Office Manager, signed by the Head of School, and sent to the donor by the Office Manager.

Whenever reasonably possible, the Office Manager or Head of School will deposit all checks on the day received. At the latest, checks must be deposited no later than within 10 business days. Checks that cannot be deposited immediately will be placed in a locked location. Before depositing a check, the Office Manager or Head of School will prepare a deposit slip, copy it, and staple this to the copied check. When deposited, a deposit receipt with bank-endorsed proof of deposit will be obtained for each check. The office manager will scan and email the deposit slip and receipt to the Financial Consultant after the deposit is made. Paper copies can be filed in the Cash Receipts Folder or Binder but the main system of record is electronic.

Deposits may be recorded either as cash receipts, invoices, or as general ledger entries. After the check has been deposited, the Financial Consultant records the receipt of funds in the accounting system, organized by check number, date, and name. If an invoice has already been created, then the deposit will be applied against the outstanding invoice(s). If not, a sales invoice is created, recognizing the revenue in the correct month(s). If the cash is not yet earned, it will be applied against the deferred revenues/unearned income general ledger account.

#### **Processing and Recording Revenue**

Typically, grants received will be accompanied by specific agreements that explicitly or implicitly restrict their use and impose unique reporting requirements, which are typically financial as well as performance related. PCM's accounting and documentation system must be such that it is capable of meeting the individual requirements imposed by such grant agreements. Job codes and/or class codes will be attached to applicable expenses and assets so that associated grant revenues may be earned on an accrual basis.

Inasmuch as the quality of grant agreements impacts its financial strength, PCM is committed to absolute adherence to this requirement in its reporting system. Accordingly, a reporting calendar shall be established wherein grantor accountability deadlines are tracked for compliance purposes.

#### ***Processing Wire Transfers into School Accounts***

Government contracts which execute payments via wire transfer remit a wire transfer advice indicating the date and amount of the funds to be deposited in PCM's account. This wire transfer advice is processed in the same fashion as a deposit to the bank; with mail opened by the Office Manager or Head of School and electronic delivery of wire transfer notices to the Financial Consultant. All relevant documentation (wire transfer advice, wire transfer confirmation, Cash Receipts Journal, etc.) will be

retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

#### ***Processing and Recording Transfers within School Accounts***

In order to maximize interest income, cash will be maintained in the escrow/savings account and transferred to the checking account, as necessary to meet OSPI's and the authorizer's funding requirements. PCM will also have two operating bank accounts, one meant for public funds and one meant for private funds. Typically the public account will be the operating account while the private account is the savings/escrow account.

Transfers between PCM bank accounts shall be made only when properly authorized. Only the Head of Schools, Board Chair, Vice-Chair, Finance Committee Chair, or the Treasurer can authorize transfers to and from the investment account – approval must be recorded by email. An email request is to be submitted directly to the authorized individuals listed above. A Cash Need/Wire Log will be up kept in order to record the transfers between the checking and investment accounts. In the event none of the individuals are available for approval, the Finance Committee of the Board of Directors will be able to approve transfers.

Once transfer is authorized by the proper individual(s) and executed, the Cash Need/Wire Log will be updated as such.

#### ***Pledges or Grants Receivable***

To the extent that PCM solicits, accepts, and administers gifts, grants, and donations from individuals or public and private entities for the benefit of PCM and its students, PCM shall not solicit, accept, and administer any such gifts, grants, or donations from sectarian or religious organizations and shall not accept any gifts or donations the conditions of which violate Chapter 28A.710 RCW or any other state laws.

When revenues are earned yet the cash has not been received for all or a portion of the grant/pledge, a receivable is recorded in the accounting system. When PCM receives an Unconditional Pledge to Contribute, it will be acknowledged in a pre-numbered contribution acknowledgement letter drafted by the Office Manager, signed by the Head of School, and sent to the donor by the Office Manager. The Financial Consultant will enter the amount of the pledge into the general ledger, discounting to their present value any pledges that go beyond a year. The Financial Consultant will evaluate all Pledges to Contribute quarterly to verify that each item is still collectible.

#### ***Revenue Recognition for Per Capita funding***

Per capita funding is paid by the state on the last business day of each month. In the instance that payment is not made in time, revenue will be accrued in the appropriate month.

#### ***Donated Goods and Services***

Donated goods and services can include office space, professional services such as outside counsel's legal advice, food, clothing, furniture and equipment, or bargain purchases of materials at prices less than market value. In addition, volunteers can provide free services, including administrative services,

participation in fundraising events, and program services that are not accounted for. The Financial Consultant records donated services in the system at fair value or avoided cost, as determined by the donor and documented in writing. When a good or service is donated to PCM, a pre-numbered contribution acknowledgement letter will be drafted by the Office Manager, signed by the Head of School, and sent to the donor by the Office Manager. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses.

#### ***Donated Materials and Supplies***

Donated materials are recorded as contributions to inventory or expenses in the period received and are recorded at their fair market value at the date of receipt. If materials are donated for a specific use, they are considered to be temporarily restricted contributions. The Financial Consultant records donated materials and supplies in the system at fair value or avoided cost, as determined by the donor and documented in writing. When a material or supply is donated to PCM, a pre-numbered contribution acknowledgement letter will be drafted by the Office Manager, signed by the Head of School, and sent to the donor by the Office Manager. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses.

#### ***Donated Property and Equipment***

Property donations received without donor-imposed stipulations are recorded as unrestricted contributions. When property or equipment is donated to PCM, a pre-numbered contribution acknowledgement letter will be drafted by the Office Manager, signed by the Head of School, and sent to the donor by the Office Manager. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses.

#### ***Donated Stocks***

In the event that PCM receives donated stocks from a donor, the Financial Consultant records and values these stocks in the accounting system at the time of receipt. When stocks are donated to PCM, a pre-numbered contribution acknowledgement letter stating the value of the donated stocks will be drafted by the Office Manager, signed by the Head of School, and sent to the donor by the Office Manager. General Ledger entries are recorded to recognize transactions related to the donation of stocks.

#### ***Accounts Receivable Aging***

Accounts receivable outstanding are aged on a thirty, sixty, ninety, and over ninety-day basis. The Financial Consultant should review the accounts receivable aging monthly, determine which invoices are collectible, follow the necessary requirements based on the type of funding, and select which items to collect.



# 4

## PROCESSING PURCHASES

### Background

PCM records expenses on the accrual basis of accounting, consistent with generally accepted accounting principles.

By the adoption of the operating budget by the Board of Trustees, the Head of School becomes both responsible for, and generally authorized to expend, the amounts budgeted. This authorization may, however, be qualified by Board action based upon availability of funds. Such a qualification may necessitate a prioritization of expenditures based upon an incremental implementation of the organization's priorities.

### The Laws

RCW 28A.710.040

RCW 28A.400.330 Crimes against children — Contractor employees — Termination of contract

Chapter. 39.34 RCW Interlocal Cooperation Act

34 CFR 80.36: <http://federal.elaws.us/cfr/title34.part80.section80.36>

Increased thresholds:

<https://www.federalregister.gov/documents/2020/07/02/2020-12763/federal-acquisition-regulation-increased-micro-purchase-and-simplified-acquisition-thresholds>

<https://smallgovcon.com/statutes-and-regulations/far-final-rule-increased-micro-purchase-and-simplified-acquisition-thresholds/>

2 CFR Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

2 CFR 200.67 Micro-purchase

2 CFR 200.88 Simplified Acquisition Threshold

2 CFR §200.318 – General Procurement Standards

2 CFR 200.320 Methods of Procurement to be Followed

2 CFR 3485 Non-procurement Debarment and Suspension

2 CFR 200.520 Criteria for a low-risk auditee

### Capital Budget Authority

While a capital budget may be approved, the authority of the Head of School to solely commit to individual expenditures under that budget is limited to \$40,000.00 per transaction. If a capital expenditure of over \$40,000 that is not in the original budget must be made, it needs Board approval. Capital expenditures included in the board-approved budget are considered to be approved by the board with their review and approval of the budget.

Commitments for capital expenditures exceeding that amount and not included in the approved

budget must have the co-signature of either the Board Treasurer, Chairperson of the Board, Vice-Chair of the Board, or the Chair of the Finance Committee. A capital expenditure is defined as an expenditure for fixed assets exceeding \$5,000.00.

## **Procurement, Bid, and Request for Proposal Requirements**

The School recognizes the importance of:

- maximizing the use of school resources;
- the need for sound business practices in spending public money;
- the requirement of complying with state and federal laws governing purchasing and public works;
- the importance of standardized purchasing regulations; and
- the need for clear documentation.

Depending on the type of funds used, the School utilizes the guidelines below.

### **1) Procurement using Federal Funds**

Procurement requirements for federal programs using federal funds are detailed in 34 CFR 80.36.

#### ***i. Types of Procurement & Thresholds***

There are four types of procurement according to the Code of Federal Regulation section 80.36 of Title 34:

- Micro-purchases (\$40,000 or less)
- Small purchases (\$249,999 or less)
- Noncompetitive proposals
- Competitive proposals (\$250,000 or more)

#### ***ii. Procurement Processes***

Based on the total amount of each purchase, the following rules are used when making purchases with Federal funds:

- Micro-purchase: purchases of \$40,000 or less do not require quotes. However, the School must consider the price to be reasonable, and, to the extent practical, distribute purchases equitably among suppliers.
- Small purchases: Purchases between \$40,000 and \$250,000 must be procured using price or rate quotations from a reasonable number (at least 3) of qualified sources.
  - Quotes can be solicited directly from a vendor by phone or email
  - Quotes should be filed electronically as needed, as well as an attempt made to document the reason why a vendor was chosen (price, quality, etc)
- Competitive proposals: must be publicly solicited using sealed bids or requests for proposals.
- Noncompetitive proposals: described below.

**Competitive proposal procedures:** the School will follow the format for competitive bidding process by:

- A.** preparing clear and definite plans and specifications for such purchases;
- B.** providing notice of the call for formal bids by publication in at least one newspaper

- of general circulation at least once each week for two consecutive weeks;
- C. ensuring that the School takes steps to assure that when possible, the School will use small and minority businesses, women's business enterprises and labor surplus firms;
  - D. providing the clear and definite plans and specifications to those interested in submitting a bid;
  - E. requiring that bids be in writing;
  - F. opening and reading bids in public on the date and in the place named in the notice; and
  - G. filing all bids electronically and sequentially after opening.
  - H. the School will publicly open and read formal bids on the date, time, and place named in the notice and then will file the bids. Any interested member of the public may attend the bid opening. It will be the bidder's sole responsibility to see that the School receives their bid prior to the time set for opening of bids. The School will return any bid received after the time set for opening the bids to the bidder unopened and without consideration. The School will accept proposals in the place named and no later than the date and time named in the notice.
  - I. Formal bid or proposal tabulations may be presented at a meeting of the School for study purposes;
  - J. The School will award formal contract to the winning bidder, based on a bid evaluation matrix developed at the time, the matrix can include, but not limited to:
    - i. Price
    - ii. Quality, Experience, & Expertise
    - iii. Local, or in-state, vendor
    - iv. Prior experience with vendor
    - v. The winning bidder will be notified by email, phone, or written letter.

**Noncompetitive proposals**, also known as "sole source," are permitted only in the following instances:

- Acquiring property or services that do not exceed \$40,000
- Emergency (such as a fire, flood, hurricane).
- Authorized by awarding agency (such as OSPI, US Department of Education).
- After solicitation of a number of sources, competition is inadequate (such as only one reply).
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The awarding agency (e.g., OSPI) authorizes noncompetitive procurement in response to a written request from the School; or
- The item is available only from one source

The School must maintain documentation supporting the applicable circumstance for noncompetitive procurement.

### **iii. *Suspension and Debarment***

Before entering into federally funded vendor contracts for goods and services that equal or exceed \$25,000 and any subcontract award, the school will ensure the vendor is not suspended

or debarred from participating in federal assistance programs.

**iv. Conflict of Interest**

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by federal funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

No employee, officer, or agent of the school may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Violation of these standards may result in disciplinary action including, but not limited to, suspension, dismissal, or removal.

**2) Procurement using State Funds**

State competitive bid law for traditional public schools (RCW 28A.335.190) do not apply to charter schools, as it is not one of the state laws that is specifically made applicable to charter schools in the charter law at RCW 28A.710.040. The School still understands the importance of competition in obtaining the best value, as such, the following procedures will be used when purchasing with State funds.

**A. Types of Procurement & Thresholds**

- Micro-purchases (\$40,000 or less)
- Small purchases (\$249,999 or less)
- Noncompetitive proposals
- Competitive proposals (\$250,000 or more)

**B. Procurement Processes**

The processes to be followed are the same as for Federal funds detailed above.

**C. Interlocal Cooperation Act**

The School reserves the right to enter into inter-local cooperative agreements for purchases and public works with other governmental agencies pursuant to the Interlocal Cooperation Act, Chapter 39.34 RCW.

**D. Crimes Against Children**

The School will include in any contract for services with an entity or individual other than an employee of the school a provision requiring the contractor to prohibit any employee of the contractor from working at a public school who has contact with children at a public school during the course of his or her employment and who has pled guilty to or been convicted of any felony crime specified under RCW 28A.400.322. The contract shall also contain a provision that any failure to comply with this section shall be grounds for the school immediately terminating the contract.

**3) When using Private Funds**

The School will follow the following procedures when purchasing with private funds.

**A. Types of Procurement, Thresholds & Procedures**

- Regular purchases (\$74,999 or less): one (1) quote required.
- Large purchases (\$75,000 or more): three (3) quotes required.
  - Quotes can be solicited directly from a vendor by phone or email
  - Quotes should be filed electronically as well as an attempt made to document the reason why a vendor was chosen (price, quality, etc)

Competitive proposals are not required when using private funds.

**4) Blended Purchases**

When using a mix of funds for a purchase (example: State and Federal), the most stringent procurement rules must be followed.

**Purchase Approval**

Approval to fulfill a purchase order is garnered by first filling out a Purchase Request form. Any staff member may fill out a Purchase Request form. Once complete, the form is submitted to the Head of School or, in the case of instructional staff submitting a request, to the Montessori Coach, for an approval signature. The Purchase Request form is reviewed by the proper individual, signed to indicate approval, and returned to the requesting employee. The employee is responsible for transferring the approved Purchase Request form to the Office Manager for processing.

In the event that an item must be purchased and the proper signatory is not available to provide an in-person signature, the signatory may send an email stating their name and granting permission to execute the purchase. All such correspondence must be retained and filed with the corresponding purchase documents.

Purchase orders are not required for the Head of School to place a purchase.

**Reimbursable Expenses**

If necessary, teachers may purchase supplies directly from vendors and apply for reimbursement. A detailed description of reimbursement policies can be found below.

**Issuance and Monitoring of Purchase Orders**

The Financial Consultant works closely with the Head of School to ensure that all necessary instructional and administrative purchases are made in a timely and cost-effective manner and, when applicable, in accordance with grant restrictions.

For all products and services that need to be ordered by any other employee than the Head of School, a Purchase Request form must be filled out and approved, as outlined above. The approved Purchase Request form is submitted to the Office Manager for processing. The Head of Schools, Office Manager, and Financial Consultant is responsible for ensuring adherence to PCM's procurement guidelines and determining whether the order exceeds the thresholds requiring competitive bidding. All purchasing thresholds apply to the entire order, not single items. For instance, although one computer may cost

\$1,500.00 (under the \$40,000 threshold requiring competitive bidding), if 27 computers are being requested, the order total will be \$40,500.00 (above the \$40,000 threshold), and as such, require bids from at least three vendors. The Head of Schools and Office Manager are responsible for conducting all competitive bidding procedures, when required. In these cases, all documentation of applicable bids and/or quotes obtained will be retained and filed in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

The Head of Schools and Office Manager will coordinate with the Financial Consultant to create a Purchase Order (PO) when necessary. All Purchase Orders must be approved by the Head of Schools, either by an in-person signature or by email.

Once the Purchase Order is approved with the proper signatures, the Office Manager reviews the PO for accuracy of dates, account coding, quantities, and arithmetic extensions. The Office Manager of Head of Schools then sends the order to the vendor, accompanied by any required documentation. Once ordered, the Office Manager will retain and file them sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder

#### **Receipt of Goods**

All goods purchased by PCM are delivered directly to PCM. It is the responsibility of the Office Manager to sign for delivery. The Office Manager is also responsible for opening the box(es) and obtaining the packing slip(s). The packing slip will be reviewed for accuracy, checked against the original PO and signed by the Office Manager. If everything is correct and the contents of the entire purchase were received and documented on the packing slip, the packing slip will be scanned electronically and filed appropriately.

If everything is not correct with the order, the Office Manager will contact the vendor for a return/credit to the account. When discrepancies occur, they are investigated and resolved by the Head of School.

#### **Reimbursable Expenses**

In situations where a purchase is required in short order and the total of the purchase is under \$1,000.00, staff may make the purchase with their own funds and apply for reimbursement. Please note, teachers may only acquire up to \$1,000.00 worth of materials under this policy per academic year. In the event that the Head of School requires reimbursement, the Treasurer of the Board must approve their expenses.

Receipts are required for all expenditures requiring reimbursement. Once expenses have been incurred, requests for reimbursement should be made within 30 days of expense via an Expense Reimbursement form. All receipts should be taped onto blank sheets of paper and attached to the form. These documents are submitted to the Head of School for review and approval.

Only expenses with an educational purpose will be considered for reimbursement.

If an employee is issued a credit card, their use of the card should be limited to business expenses, and they are responsible for ensuring that all receipts for purchases are turned in as purchases are made.

**Credit Card Purchases**

PCM's credit cards will be provided to the Head of School and Montessori Coach. Credit card use is to be generally restricted to the making of travel arrangements for trustees and staff and for making arrangements with hotels and conference facilities for approved travel and meetings. The credit card can also be used for accounts payable or other day-to-day transactions only if absolutely necessary. The credit card may be used for capital expenditures, but all approval and budgetary restrictions as outlined in this policy manual shall apply.

Credit card purchase requests may be approved solely with the signature of the Head of School via the Credit Card Purchase Request form. In the event that an item must be purchased and the Head of School is not available to provide an in-person signature, the signatory may send an email stating their name and granting permission to execute the credit card purchase. The purchase may then be executed. Any and all such correspondence must be retained and filed with the corresponding purchase documents, mainly electronically but paper copies can also be kept.

Once the form is returned to the requestor with proper approval, the cardholder may execute the purchase, making sure to retain all receipts.

The approved Credit Card Purchase Request form and receipt(s) are submitted to the Financial Consultant for processing. This includes the coding of each expense for the month, so that each can be properly recorded. If there is any question as to how to code a particular expense, the Head of School consults with the Consulting Financial Officer for clarification. If the Head of School is unavailable, the unclear expense is booked to the suspense account, which will be cleared when the month-end financials are produced or as the Head of School is able to respond. The Financial Consultant pays all monthly credit card bills in full. The charges are entered in the accounting software by the Financial Consultant and reconciled by the Financial Consultant. All bills and invoices will be retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

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## PROCESSING CASH DISBURSEMENTS

### Processing Invoices

All invoices are mailed to PCM directly. The Office Manager is responsible for sorting, opening, signing and dating all invoices.

If an invoice is received prior to receipt of goods, the Office Manager scans and files the invoice in an electronic tracking system for unapproved invoices. The unapproved invoices file is to be reviewed weekly to ensure approval is eventually received and the invoice is paid on time.

Once the goods have been received (or in the case that the shipment had already been received at the time of invoice arrival), the Office Manager staples the invoice to the top of the corresponding packet composed of packing slip, purchase order, and Purchase Request form (if applicable). This expanded packet is now a complete Cash Disbursement packet (invoice or contract/packing slip/purchase order/purchase request).

In instances where invoices cannot be obtained and a payment is required, a Check Request form is filled out. In this case, any applicable documentation to back up payments requested should be attached. The Check Request form will document the payee, payment due date, amount of payment, etc.

Invoices shall be processed at least monthly by the Financial Consultant. The Financial Consultant establishes the vendor file in the accounting system and reviews the invoice for any purchase discounts dates and properly captures the discount period in the system. The Financial Consultant enters invoices into the accounting system with the correct general ledger codes.

In the event that a contract stipulates the exact amount due per month in a certain period (example: lease), an invoice is not required to process payment. The relevant section of the contract detailing the amounts due monthly will be sufficient for the cash disbursement packet.

### Cutting Checks

The Head of School will maintain all blank check stock in a locked location. All checks will be pre-numbered, voucher style, containing one stub for the vendor (attached to all outgoing checks) and one to be filed by the Financial Consultant with all supporting disbursement documents.

Checks are run on a bi-weekly or monthly basis, and vendors are paid based on terms of the invoices or contracts, as recorded within the system. Check preparation and signatures (or approval) are prepared not later than the due date, consistent with available discounts if available.



The Head of School, Treasurer of the Board of Trustees, and Chairperson of the Board of Trustees are signatories on the checking account. The Head of School's limit on approval is \$20,000 – if a check is for more than this amount, a second approval from the Treasurer or Chairperson of the Board is required.

The Financial Consultant must obtain one, or two if needed, of the individuals listed above's approval prior to processing any cash disbursement.

The Financial Consultant utilizes an online bill pay system that sends checks to vendors. The Financial Consultant processes payment for approved invoices or contract payments by creating a check payment listing for approval. The listing is sent electronically to the required signatories (see above) for approval, along with the corresponding Cash Disbursement packet (invoice or contract/packing slip/purchase order/purchase request/email approval). Approval may be in written form or by email. At the time the listing is approved, any required signatories should review the supporting documentation to ensure they are approving a check for the correct amount and to the correct payee. The check stub or copy of the check(s) will be retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder. The Financial Consultant utilizes the online bill payment system to send payment to the vendor awaiting payment. Electronic fund transfers may also be used, where the same authorizations as checks will be obtained.

In no event shall an authorized signatory approve an invoice, execute a check, or authorize a disbursement of any kind, payable to themselves.

Any and all voided checks should be stamped or written "void" with the date and filed in the Cash Disbursements Binder in check number order.

The school may write a manual check outside of the regular process only when necessary – the check must be signed by the Head of School and if over \$20,000, still requires the necessary second approver.

#### **Online/Phone/Fax/EFT Payments**

Payments made online or by phone, fax, or electronic funds transfer (EFT) may be processed by the Financial Consultant if approved by the proper signatories (detailed above). Any such payment is documented by electronically filing a copy of the receipt. The Accounting software creates journal entries based on the vendor as cash is credited and the appropriate expense type is debited. Electronic payments will be recognized in the Accounting software just as if it were a check, by entering a unique transaction number in place of the check number. The Electronic Cash Disbursement packet, composed of proper approval, invoice or contract, and any other supporting documentation, will be retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder.

#### **Recurring Expenses**

Recurring expenses do not require any sort of special treatment. Payments for goods and services that are required on a regular basis (e.g. equipment lease, insurance payments, rent) are handled in the same manner as non-recurring expenses, as described above.

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**Automatic Payments**

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**De Minimis**

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**Accounts Payable Aging**

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**Petty Cash Account**

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**Insurance Coverage**

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The Board of Trustees and Head of School will conduct a semiannual review of coverage amounts. The purpose of this review will be to ensure there are adequate means by which to preserve PCM's assets and lower the risk of being underinsured. Any proposed changes must be approved by the Board of Trustees and recorded in board meeting minutes. New coverages will be executed by the Head of School. The Head of School is responsible for procuring annual renewals with PCM's insurance broker. Quotes for renewal will be procured at least one month in advance of a policy's expiration, and presented to the Head of School for review and approval. The Treasurer of the Board of Trustees participates in this review.

The Head of School maintains original, or electronic, copies of all insurance policies at PCM will be retained and filed sequentially in an electronic tracking system, and original copies received in paper format will be kept in paper format in a folder or binder. A new binder or folder is created for each fiscal year. When possible, copies of all current insurance policies are saved electronically on a server where the leadership team can view and access the information.

PCM requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

**Political Contributions**

No funds or assets by PCM may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. PCM also cannot be involved with any committee or other organization that raises funds for political purposes. Examples of prohibited activities are:

- Political contributions by an employee that are reimbursed by PCM organization.
- Purchase by the organization of tickets for political fundraising events.
- Contributions in kind, such as lending employees to political parties or using school assets in political campaigns.

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## MANAGEMENT OF CASH

### Accounts

PCM banks with Banner Bank and has a total of two bank accounts. Both will be checking accounts, with two accounts maintained to ensure the segregation of public and private funds (at the school's discretion, if desired). The PCM accounts have 3 Authorized Signers: the Head of School, Treasurer of the Board of Trustees, and Chairperson of the Board of Trustees.

In the event PCM wishes to open a new bank account, board approval is required. As part of the approval, the Board must describe the purpose of the account, signatories, and signatories' authority. The vote to approve and all associated determinations must be recorded in the board minutes. Should PCM wish to close a bank account, Board approval is also required and will be documented in board minutes. PCM recognizes that federal insurance on deposits with any bank is limited to a total of \$250,000.00, regardless of the number of accounts held. In the event the balance in a school account is anticipated to be in excess of the insurance coverage, a "re-positioning" agreement is to be negotiated with the financial institution in order to secure such deposits in excess of federal coverage.

### Bank Statements

When bank statements are received at PCM each statement is submitted to the Financial Consultant to complete the bank reconciliation.

### Bank Reconciliation

Reconciliations are prepared monthly for all bank accounts. This preparation is accomplished by the Financial Consultant, who identifies reconciling items to ensure that cash is being accounted for properly. Any irregularities shall immediately be reported to the Head of School and the Treasurer of the Board of Trustees. A bank reconciliation report from the accounting software showing the unreconciled amount as zero is printed and attached to the bank statement. The report is submitted to the CFO-consultant for review, initialed, and emailed to the Head of School for review. The Financial Consultant files the statement and reconciliation report in the Bank Reconciliation electronic folder in date order, sorted by bank account.

### Related Party Transactions

There are instances where related parties may incur expenses of behalf of each other. For example, it is possible that PCM might incur expenses on behalf of Friends of PCM, and vice versa. On a quarterly basis, the accounting will be reconciled between the two entities to ensure that there are no funds owed from one entity to the other at the end of the fiscal year.

### Investment of Funds

At present, PCM does not have any investment accounts. As such, this section does not currently apply

to PCM. When PCM has funds available for investment, the following policies will apply.

The Board of Trustees sets the investment policy for PCM. The investment policy provides general guidelines regarding the type of investments deemed appropriate and the objectives of each investment (e.g., overnight deposits for excess cash, 90-day Treasury notes for excess working capital, etc.). The Treasurer of the Board of Trustees has been designated to implement the Board's investment policy. The Head of School, with support from the Financial Consultant, has been granted authority to:

- Purchase and sell investments
- Have access to investment certificates
- Keep records of investments and investment earnings
- Review and approve investment accounting, bank and broker statement reconciliations, adjustments to the carrying value of investments, and other decisions regarding investments

#### ***Authorization of Investment Vehicles***

The organization's Board of Trustees authorizes use of specific depository and investment banks and brokerage firms. This authorization is documented in the minutes of the applicable board meeting and communicated to the Head of School. The Head of School, with support from the Financial Consultant, communicates the authorization and a list of those personnel designated as authorized agents for the agency to the appropriate banks and firms. As a part of the authorization process, the Board Treasurer in consultation with the Head of School and Financial Consultant evaluates the organization's prior relationship with banks and brokerage firms to determine suitability for renewal. Such evaluation considers service responsiveness, types of investments offered, quality of investment advice, service and transaction charges, and any other relevant criteria.

#### ***Authorization of Investments***

All transactions regarding investments must be properly authorized by the Head of School. Such transactions include:

- Purchases
- Sales
- Movement to and from safekeeping (the physical safeguarding of assets through use of a vault, safe deposit box, or independent custodian)

#### ***Investment Purchases***

Investment purchases are made by check or bank transfer after compliance with the following procedures:

- A determination that the purchase transaction is properly authorized in accordance with agency policy
- Preparation of a check requisition or a bank transfer request to accompany the investment purchase/sale authorization form, if the bank has one.

#### ***Investment Sales***

Investment sales are transacted after compliance with the following procedures:

- A determination that the sale transaction is properly authorized

**Investment Sales Gain or Loss**

The Financial Consultant will calculate the expected gain or loss upon sale or other disposition of an investment, before a decision regarding the sale is finalized. The calculation is updated/finalized subsequent to the sale.

**Investment Sales Proceeds**

Proceeds from the sale of investments are received either by check or bank transfer, to the attention of the Head of School, and sent to the Financial Consultant for filing.

**Investment Results**

Investment results are sent out by the bank, or agency, holding the investments. The results are recorded by the Financial consultant in the accounting software.

**Reconciliation of Investment Accounts**

Investment account balances are reconciled with the bank or agency statements, by the Financial Consultant on a monthly or quarterly basis. Such reconciliation is reviewed and approved by the Head of School.

**Investment Account Balances Agreed to Third Party Statements**

Amounts recorded on the general ledger and supporting schedules are reconciled to third-party statements at least quarterly and preferably monthly, if possible.

# 7

## PAYROLL

### Hiring

Requests for new employees are initiated by the Head of School and compared with the approved annual personnel budget. Any new hire will be subject to a full investigation, including a background check, fingerprinting, and references from former employers. Once hired, the Financial Consultant will collect all necessary payroll data and input it to the outside payroll service provider. New employees complete an Application for Employment and the IRS W-4 Form and I-9 Form.

If a situation arises where an employee must begin service before fingerprint clearance is obtained, the employee must receive an Emergency Conditional Appointment that has been approved by PCM's Board of Trustees. Under a conditional appointment, the staff person will be supervised on a regular basis to ensure the safety of students. Employees who have never been fingerprinted for OSPI and the Department of Justice must be fingerprinted at a regional ESD, any police precinct, or another entity arranged or approved by PCM.

### Salary Determination

Salaries are based on experience, comparable local positions, and the specific needs and duties of the role.

### *Returning Instructional Staff, Administrators and Non-Instructional Staff*

Returning instructional staff, administrators and non-instructional staff at PCM are paid their previous year's salary plus a discretionary raise set by the Head of School. The Head of School is not required to raise any salary from year to year.

The Board of Trustees determines the Head of School's salary. Any such decisions will be captured in the Board meeting minutes. Any changes to a staff member's salary will be approved by the Head of School in writing or electronically and documented. A copy of this documentation will be maintained in the employee file.

### Compensation Accrual

Total compensation cost will be accrued and expensed over the twelve months of the fiscal year, as appropriate. Although each fiscal year starts on September 1 and ends on August 31, not every staff member's service start and end dates will mirror the fiscal year. In order to accurately record these expenses according to GAAP, wages may be accrued. For example, if a teacher works from August 16 through June 30, yet is paid from August 16 through August 15, 1.5 months of wages will be accrued to the prior fiscal year for the period of September 1 and ends on August 31. Wages will be accrued according to the start and end dates of pay in order to recognize expenses in the correct fiscal year.

**Employees vs. Independent Contractors**

When PCM makes the choice to utilize an independent contractor, legal counsel will be consulted to ensure the appropriate designation is chosen.

The decision will be based on RCW 50.04.145 and the Employment Security Department of Washington's Independent Contractor test.

**Utilization of Independent Contractors/Consultants**

Once the determination has been made that a worker is an independent contractor, PCM creates a written contract directly identifying the individual's status as an independent contractor and detailing why the relationship is as such. Part of the contract should enumerate the rights and responsibilities on both sides of the independent contractor agreement. This includes clearly identifying the worker's responsibility to pay estimated tax, self-employment tax, and so on. The utilization of all consultants and contract personnel are sufficiently evidenced by:

- a) Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- b) Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- c) The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and PCM'S rights to educational curricula and intellectual property developed (if applicable).

In processing payment for any independent contractor, a W-9 form must be filled out prior to issuance of the first payment for services provided. In all cases where compensation exceeded \$600.00, a 1099-NEC will be issued, as required by law.

**Obtaining Payroll Information**

The Head of School, with support from the Financial Consultant, is responsible for the following:

**Establishing a Personnel File for Each Employee**

The personnel file serves as a chronological performance record throughout the employee's tenure with the organization and, as such, is kept secure and confidential. Personnel records are kept for a minimum of 10 years. All personnel files must be kept in a locked file cabinet or in a secure online folder. Access to such personnel files is limited to the Financial Consultant, Montessori Coach, and the Head of School.

Employee files are the sole property of PCM and will be kept electronically. No employee can review or access their own personnel file without the written permission of the Head of School. The employee will be provided with the opportunity to rebut and respond to any document contained in the personnel file in writing. All materials associated with the rebuttal and response shall stay in the personnel file.

Any employee may examine their personnel file in the presence of the Head of School or their designee. The employee may take written notes concerning the contents of the personnel file and may add comments for inclusion in the file. No personnel file is to be copied or deleted where it is kept unless expressly permitted in writing by the Head of School.



1325 Personnel files for employees will contain the following documents:

Form	Update Timeline	Month for Update (if applicable)
Offer Letter	Annually	
Fingerprint Check	Every 2 years	August
Federal Withholding Form W-4	As needed	
Federal Form I-9	As needed	
Benefits Enrollment – Medical	Annually, as needed	August
Benefits Enrollment – Dental / Vision	As needed	August
Benefits Enrollment – Life Insurance	As needed	
Retirement Account Application	As needed	
Certifications (if applicable)	As needed	
Resume	As needed	
Job description	As needed	
Annual Evaluation Documentation	Annually	
Direct Deposit	As needed	
Signed Acknowledgement of Receipt and Reading of Staff Handbook	As needed	
Signed Acknowledgement of Receipt and Reading of School Technology Policy	As needed	

1326  
1327 I-9s, (including copies of Driver’s Licenses/State IDs and Social Security Cards or Passports), are kept  
1328 electronically for each employee as required by the U.S. Department of Homeland Security. All  
1329 information entered on the I-9 is verified by the Head of School or Montessori Coach-Director of  
1330 Academic Programs, who signs off on the form after seeing original copies of all required  
1331 documentation (copies are only made for the file, and are not acceptable forms of initial verification).  
1332

1333 PCM complies with the laws and general principles of employee confidentiality as set forth in the Health  
1334 Insurance Portability and Accountability Act (HIPAA) with regard to the dissemination of private health  
1335 information (PHI) of school employees. In order to comply with all rules and regulations, including the  
1336 Americans with Disabilities Act (ADA), PCM will keep all medical records and all other necessary  
1337 documents separate from the personnel file. Employees should consult with the Head of School for  
1338 further information concerning PCM’s privacy practices.  
1339

1340 **Employee Information**

1341 In order to prepare a payroll, the Financial Consultant obtains and maintains the following information  
1342 for each employee:

Information	Source of Data
Name and Address	W-4
Social Security Number (SSN)	W-4
Date of Birth	I-9
Job Title	Job Description
Wage Rate	Employee Agreement

Withholding Status	W-4
Direct Deposit Information	Direct Deposit Form
Other authorized deductions	Employer information sheet

#### **Analyzing Job Information**

The Fair Labor Standards Act (FLSA) sets employee minimum wage and overtime requirements. Job positions are classified as either exempt or non-exempt from the requirements. These requirements are linked as follows and are adhered to by PCM: [FLSA Exemption Rules](#)

**NON-EXEMPT employees** Covered nonexempt employees must receive overtime pay for hours worked over 40 per workweek (any fixed and regularly recurring period of 168 hours – seven consecutive 24-hour periods) at a rate not less than one and one-half times the regular rate of pay. There is no limit on the number of hours employees 16 years or older may work in any workweek. The FLSA does not require overtime pay for work on weekends, holidays, or regular days of rest, unless overtime is worked on such days.

**EXEMPT employees** are not entitled to overtime pay under the Fair Labor Standards Act.

In addition to the above categories, each employee will belong to one other employment category:

- **REGULAR FULL-TIME employees** are those who are regularly scheduled to work at least 40 hours per week. They receive all mandatory benefits and are generally eligible for all of PCM'S discretionary benefits, subject to the terms, conditions and limitations of each benefit program, as in effect from time to time.
  - **PART-TIME employees** are those employees who are regularly scheduled to work less than 40 hours per week. They receive all legally mandated benefits but are not generally eligible for PCM'S discretionary benefits.
- **TEMPORARY employees** are those that are hired for short-term periods, usually no longer than 6 months. They will receive all legally mandated benefits but are not eligible for PCM'S discretionary benefits.

All employees are paid on either 12 or 11-month schedule. A pay schedule will be available to employees annually. This determination is made at the time of hire and is indicated in the employee's hire letter or employment contract, if applicable.

#### **Withholding Status**

The completed W-4 form serves as a basis for employee withholding. If an employee needs to change their withholding, the employee must file an amended W-4 form within 10 days of an event that changes their withholding. An employee may amend their W-4 form to adjust their withholding at any time. In addition, employees are required to notify the Financial Consultant of any change in name, family status, address, telephone number, emergency contact or other information concerning personnel data held or used by PCM within two (2) weeks of any change.

When W-4 forms are received, PCM will comply with the new withholding instructions by the next payroll period. The withholding instructions will usually continue to apply unless and until the employee

amends the W-4 form.

Although not obligated to evaluate an employee's withholding, PCM has three duties relating to the contents of the W-4 form:

1. Disregard invalid W-4 forms. A form is rendered invalid if the employee changes or adds language to the form.
2. Report full exemptions. The organization is required to send the IRS all claims for full exemptions from withholdings by employees with normal weekly wages of more than \$200.00.

Because of their importance to both the IRS and to employees, PCM retains signed originals of the W-4 forms (no copies) for four years after the annual employment tax returns are filed.

#### **Time Reporting Procedures**

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

PCM will keep track of all sick days, personal days, vacation days, professional development days, holidays, bereavement or any other days that exempt employees are not at work.

All non-exempt employees are responsible for recording the actual time they have worked. Federal and state laws require PCM to keep an accurate record of time worked in order to calculate pay and benefits. PCM complies with applicable federal, state, and local wage and hour laws. If an employee suspects that an error in pay has been made, the employee must immediately bring the issue to their supervisor's attention for prompt investigation and any necessary correction will be made. PCM will not tolerate any form of retaliation against an employee who reports a violation, files a complaint, or cooperates in an investigation concerning payment of wages. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

Time worked is solely the time actually spent on the job performing assigned duties and should not include any time that is spent not working or any time off that is taken during the workday. Non-exempt employees must accurately record the time they begin and end work, the time they begin and end each meal period, and the beginning and ending time of any breaks exceeding 15 minutes. All overtime work must be approved by the supervisor before it is performed. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

PCM requires non-exempt employees to regularly complete accurate timesheets. These timesheets are due at the end of every pay period and must be timely and accurately submitted. Failure to do so may result in disciplinary action, up to and including termination of employment. Labor hours are accurately recorded and any corrections to timekeeping records, including the appropriate authorizations and approvals, are documented. Employees may submit their time through the payroll provider.

Hours are submitted through the payroll provider and reviewed prior to payroll processing by the Head of School or Montessori Coach. Once approved, hours are saved in the payroll provider system and paid accordingly in the upcoming payroll run.

Altering, falsifying, or tampering with time records or recording time on another employee's time record will result in disciplinary action, up to and including termination.

Salaried, exempt employees are paid their entire salary for every day in which they perform any work. Deductions from an exempt employee's pre-determined salary or charge against an exempt employee's accrued leave may be taken under one of the following circumstances, unless otherwise prohibited by law:

1. the employee is absent from work for one or more full days for personal reasons (other than sickness or disability);
2. the employee is absent for one or more full days due to sickness or disability and has exhausted their paid leave time under the sick leave policy;
3. the deduction is made to offset any amounts received as payment for jury fees, witness fees, or military pay;
4. the employee is on an unpaid disciplinary suspension imposed in good faith for violating published workplace conduct rules (e.g., rules against workplace harassment or safety rules of major significance);
5. it is the employee's first or last week of employment and they are paid a proportionate part of their full salary.

PCM makes a good faith effort to comply with this salary policy. If, however, an employee believes an improper deduction has been taken from their salary, the employee should contact the Financial Consultant. The Financial Consultant will investigate the deduction and provide the employee with their findings. If the Financial Consultant determines that a deduction was improperly made, PCM will reimburse the employee for that deduction.

Overtime pay applies only to non-exempt employees. When operating requirements or other organizational needs cannot be met during regular working hours, employees may be required to work overtime. Whenever possible, employees will be given the opportunity to volunteer for overtime work assignments, and every effort will be made to distribute overtime opportunities as equitably as possible to all employees qualified to perform the required work. Overtime pay is provided to non-exempt employees in accordance with federal and state wage and hour laws that generally require time-and-one-half the employee's regular rate of pay for any hours worked beyond 40 hours in a workweek. Overtime pay is based on actual hours worked.

Time off for no-fault days, leaves of absence, and unpaid lunch hours will not be considered hours worked for purposes of calculating overtime pay. All overtime work must have the supervisor's prior authorization. Employees who work overtime without prior authorization will be subject to disciplinary action, up to and including termination of employment.

#### **Processing Payroll**

The Financial Consultant enters payroll changes into the payroll provider as received from the Head of School. Once all changes are made, the Financial Consultant downloads a pre-process payroll register from the payroll provider. This register is reviewed by the Financial Consultant and provided to the Head of School for final approval. Once approved by all relevant parties, payroll is run.

1472  
1473 PCM uses an outside service to process its payroll. Please note, in processing payroll for any  
1474 independent contractor, a W-9 form must be filled out prior to issuance of the first payment for  
1475 services provided.

1476  
1477 Payroll Processing is comprised of the following:

Responsibility	Performed by
Obtaining/Processing Payroll Information	Head of School and Financial Consultant
Computing Wages	Financial Consultant
Performing Pay Period Activities	Financial Consultant and Head of School
Preparing various annual payroll tax returns	Financial Consultant
Preparing 1099's*	Financial Consultant

1478 \*for independent contractors, LLPs and LLCs only

1479  
1480 Pay periods are semi-monthly in length. Both salaried and hourly employees are paid on the same  
1481 schedule. Employees will be paid on the 10th and 25th of each month. In the event that the 10th or  
1482 25th of the month falls on the weekend, or a holiday, the pay date will be the next nearest business day.  
1483 In February, pay will be distributed on the 28th, or the next business day.

1484  
1485 All employees are paid on a 12-month schedule, regardless of whether they are 12- month employees  
1486 or 11-month employees. A pay schedule will be circulated during staff pre-service for PCM year.

1487  
1488 Once payroll documents are received from the payroll vendor (e.g., calculations, payrolls and payroll  
1489 summaries), they are compared with timesheets, pay rates, payroll deductions, compensated absences  
1490 etc. by the Financial Consultant. The Financial Consultant verifies gross pay and payroll deductions and  
1491 compares the total hours and number of employees with the totals in the Payroll Register. The Payroll  
1492 Register is reviewed and approved by the Financial Consultant, who then forwards the payroll checks  
1493 and the Payroll Register to the Head of School for approval. Once signed or approved by email, payroll  
1494 payments by check, direct deposit, or cash are distributed to employees by the Payroll Vendor, and the  
1495 Payroll Register is filed.

1496 Direct deposit is the preferred method of payment. For any checks that are cut, the payroll provider helps  
1497 monitor any uncashed payroll checks.

1498  
1499 If an employee is given a paper paycheck and loses that check, they must submit a written request for a  
1500 new check to be issued to the Head of School. The request must indicate the date on the check, the pay  
1501 period it covered, and the amount. The employee must also certify that they believe the check to be  
1502 lost and that if the employee finds the check, they will return it to the Financial Consultant. A new  
1503 paycheck will be issued to the employee as soon as practicable after the request is submitted.

1504  
1505 **Payroll Tax Compliance**

1506 The payroll vendor is responsible for the preparation of the periodic payroll tax filings. The Financial  
1507 Consultant is responsible for reviewing and approving all payroll tax documents and supporting

schedules for accuracy and completeness.

PCM, with support from the Financial Consultant, maintains a schedule of required filing due dates for:

- a. IRS Form W-2 - Wage and Tax Statement.
- b. IRS Form W-3 - Transmittal of Income and Tax Statements.
- c. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
- d. IRS Form 1099-NEC and 1099-MISC
- e. Quarterly and annual state(s) unemployment tax return(s).
- f. WA State and Office of Superintendent of Public Instruction forms as required.

#### **Periodic Payroll Reconciliations**

##### ***Reconciling Employee Payroll Deductions***

On a monthly basis, the Financial Consultant reconciles deductions made from employees to the payments made to insurers, benefit plan providers, and other payees.

##### ***Quarterly Reconciliation of Payroll to Accounting Records***

The Payroll Register, the Payroll Register Preview, time sheets for additional work by staff members and expense reimbursements (if any) are filed in electronic Payroll folders, according to each pay date by fiscal year. On a quarterly basis, the Financial Consultant performs a reconciliation of all salary accounts in the general ledger, as compared to the salary reported by the payroll processing company on the Form 941 and/or other Quarterly Payroll Return. Any variances are researched and cleared within the month following quarter end.

##### ***Annual Reconciliation of Payroll to Accounting Records***

On an annual calendar basis, the Financial Consultant performs a reconciliation of the following:

- Gross salaries per all Forms 941
- Gross salaries per W-2 forms
- Gross salaries per General Ledger
- Variances are researched and cleared by January 31 of the following year

#### **Protecting Payroll Information**

Salary information constitutes sensitive information. It is the responsibility of the Head of School and Financial Consultant to ensure that all payroll information is kept secure and confidential. The security of personnel files is described above. In addition, the School will maintain an electronic record of the Payroll Registers.

#### **Changes to Payroll Information**

The payroll provider allows employees to change personal information (e.g. mailing address) directly. Such changes generate notices to the Financial Consultant and Head of School and are reviewed as part of monthly payroll processing. Any pay changes (e.g. pay rate, title, deductions, benefits) must be approved by the HOS and are then entered into the payroll provider by the Financial Consultant.

**Terminations and Resignations**

The Financial Consultant ensures that any departing employee, whether terminated or resigned, is removed from the payroll immediately after their last payment is made.

Whether an employee has elected to resign or is being terminated, a Personnel Action form must be completed. An exit interview is held between the departing employee, Head of School, and one witness, usually a member of PCM leadership team. In the case of employee termination, a copy of the termination letter is presented to the departing employee at the exit interview. In the case of a resignation, this interview is used to document the departing employee's reasons for resignation. This information is critical when assessing staff turnover data.

Upon termination or effective resignation date, all employee belongings are removed immediately, and all employer belongings are returned immediately. The Personnel Action form is filed in the employee's personnel file.

PCM will pay employees who give proper notice through their last day of employment, unless they are on a leave of absence. Employees will not receive pay for any accrued but unused sick or personal leave (see section below). Employees will receive their final pay according to the normal payroll processing cycle, or in accordance with applicable wage laws.

In the event that a key staff member in finance or operations is incapacitated or terminated, PCM will hire a financial consultant to fill in until a permanent replacement is hired. When a replacement is identified, the financial consultant will professionally train the new hire to ensure a sound transition. In addition, PCM will continue to develop written desktop procedures for each of these key finance and operations staff positions so that they are not completely reliant on outside consultants.

**Sick Leave and Paid Time Off*****Salaried Employees***

**Salaried Employees** - At the beginning of the year guides and administrative staff will be allotted the following annual leave amounts. All of the following information is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract.

- Paid Time Off (PTO) -
  1. 40 hours (5 days) to be used at the employee's discretion. This bank of time may be used for any purpose, but needs to be pre-approved by the Head of School or Montessori Coach prior to accessing these days.
  2. No PTO will be allowed to be rolled over to the following school year, nor will they be cashed out.
  3. Unused PTO days will not be paid to employees upon termination of employment.
- Sick Leave (Illness, Injury, or Emergency) -
 

Employees will accumulate the greater of:

  1. 48 hours (6 days) to be used when the employee is unable to perform their duties because of personal illness, injury, or disability.
  2. 40 hours (5 days) may be rolled over into the following school years for a total of 88 hours (11 days) to be banked at any one time.

**Hourly Employees**

**Hourly Employees** - At the beginning of the year hourly staff will be allotted the following annual leave amounts. All information following is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract.

- **Paid Time Off (PTO)** -
  1. 16 hours (2 days) to be used at the employee's discretion. This bank of time may be used for any purpose, but needs to be pre-approved by the Head of School prior to accessing these days.
  2. No PTO will be allowed to be rolled over to the following school year, nor will they be cashed out.
  3. Unused PTO days will not be paid to employees upon termination of employment.
- **Sick Leave (Illness, Injury or Emergency)**
  1. 43.2 hours (5.4 days) to be used when the employee is unable to perform their duties because of personal illness, injury, or disability.
    - a. This amount corresponds with WA states requirement for hourly employees that requires a rate of 1 hour of sick leave accrued per 40 hours worked. The sick leave total will be reconciled quarterly to align with hours worked using the 1 per 40 ration compared against hours actually worked and the total sick time granted at the beginning of the year (currently set at 5.4 hours for full-time hourly employees).
  2. 40 hours (5 days) may be rolled over into the following school years for a total of 83.2 hours (10.4 days) to be banked at any one time.

**All Employees**

**All employees - Other leave:** All eligible employees are entitled to the following PCM, Federal, and Washington State leave, details are provided below (pages 37-40):

- **Federal Family and Medical Leave (FMLA):** Federally protected unpaid leave for eligible employees.
- **Federal Military Caregiver Leave:** Federally protected unpaid leave for eligible employees.
- **Washington Family Leave Act (FLA):** State protected unpaid leave for eligible employees.
- **Washington Family Care Act:** State protections to uses of PTO for caring for family members.
- **Washington Pregnancy Disability Act:** State protection for using leave for pregnancy and childbirth.
- **Washington Paid Family and Medical Leave:** State provided leave for eligible employees related to medical leave.
- **Domestic Violence Leave:** State protection for using leave for reasons related to domestic violence, sexual assault, or stalking.
- **Bereavement:** 3 paid days provided for immediate family member death
- **Jury Duty:** 10 paid days provided for jury duty



**Recording Absences**

It is the responsibility of the employee to record their absence in Gusto on the day that it is taken. PCM staff will monitor and reconcile absences for payroll and accounting purposes.

**Further Details: Sick Leave**

Unless otherwise provided for or as approved by the Head of School, sick leave is to be used by regular full-time employees in accordance with the following provisions:

- Sick leave is to be used only in the event of illness of the employee, the employee's immediate family, or someone dependent on them for care, and for no other purpose.
- Misuse of sick leave is cause for termination of employment.
- For the purposes of this section, "immediate family" is defined as a spouse, partner, parent, child, sibling, grandparent, any other relative permanently residing with the employee, or any other person as defined by the Head of School or the Board of Trustees.

Notice of absence from work due to illness should be provided to the Montessori Coach and the Head of School with as much advance notice as possible, and by 6:00 a.m. on the day of the absence, allowing reasonably enough time for the Montessori Coach to find a substitute teacher, in the instance of instructional employees, or temporary help, in the instance of administrative staff.

Employees must provide notice of absence from work due to illness each day of their absence. If an employee is absent for three (3) or more consecutive days due to illness or injury, a physician's statement must be provided verifying the illness and its beginning and end dates.

When possible, such as in the event of foreseeable extended illnesses and planned medical procedures, advance notice of the use of sick leave should be given to the employee's supervisor at least five (5) days in advance.

Excessive tardiness, absenteeism, or an unauthorized absence may result in disciplinary action, up to and including termination of employment.

Notice of total sick leave used should be provided to the Montessori Coach upon an employee's return to work. Sick leave shall be used in increments of one-half workday.

Unused sick leave benefits of 40 hours or less must carry over to the next year. Unused sick leave days will not be paid to employees upon termination of employment.

**Shared Sick Leave**

The shared paid sick leave program provides employees the opportunity to receive and use donated paid sick leave, and to donate their paid sick leave to other employees.

**To Apply**

Employees must apply to receive/donate shared paid sick leave through the Head of School or their designated representative. An employee is eligible to apply for and use shared paid sick leave 90 calendar days after the start of employment.

If an employee wishes to participate in the shared paid sick leave program, the employee must complete the Employee Request to Receive Shared Paid Sick Leave form or complete the Employee Request to Donate Paid Sick Leave form and provide the form to the Head of School or their designated representative.

Head of School or their designated representative is responsible for:

- Ensuring employees meet the eligibility criteria for receiving and donating shared paid sick leave;
  - Approving requests to receive/donate shared paid sick leave; and
- Monitoring the use of shared paid sick leave.

#### Donated Paid Sick Leave

Donated paid sick leave will be recorded as if the donating employee had used the time and will reduce the donating employee's available balance of paid sick leave.

#### **Key Guidelines to Using Paid Time Off (PTO):**

1. You must receive approval from the PCM Administrative Team prior to taking Paid Time Off.
2. You may not schedule your last paid workday as a vacation day. Unused leave will not be paid out should you end employment with PCM.

When possible, a minimum of one week's notice should be given to your supervisor, in order to schedule and accommodate substitutions. When advanced notice is not possible, as in the case of emergency or illness, **email BOTH the office AND Montessori Coach AS SOON AS POSSIBLE** with notification of your absence and day's plans for a substitute. Should a substitute be required, time must be taken in 4-hour increments

# 8

## PROPERTY AND EQUIPMENT

### Background

The Head of School and Montessori Coach are responsible for ensuring that accurate inventories are maintained so that all assets are safeguarded.

PCM's Head of School is responsible for maintaining the equipment and all necessary asset inventories. All assets must be recorded both in the accounting system's general ledger under the fixed asset category and in a separate fixed asset inventory spreadsheet, created in Excel or Google Sheets. All property and equipment subject to PCM's Capitalization Policy must be tagged in the manner described below and depreciated according to PCM's Depreciation Policy.

Upon receiving any property that qualifies as a fixed asset, the Head of School, Office Manager, and Montessori Coach are responsible for recording the following into the fixed asset inventory spreadsheet. The Head of School will review the spreadsheet periodically for accuracy.

- Inventory number as designated by PCM (use sequential numbers, no lettering)
- Asset name and description
- Classification (i.e. land, building, equipment, betterment, leasehold improvements, furniture, computer hardware and software)
- Serial number, model number, or other identification
- Whether title vests with PCM or a governmental agency
- Vendor name and acquisition date
- Location of the equipment
- Purchase date
- Purchase value
- Disposal date
- Disposal reason

In addition, the following data must be entered in the accounting system's general ledger under the fixed asset category:

- Asset name
- Current value

Each item is also physically tagged in a visible area if necessary.

All government-furnished property and equipment is also recorded and tagged, with identification information indicating it has been acquired through a government contract. For example, when assets are purchased using funds from the Department of Youth and Community Development (DYCD), that

item is tracked and physically tagged as property of DYCD. Because DYCD owns the item, it is recognized as an expense (not an asset) on the Statement of Financial Position. In the event of charter revocation, the item is returned as property of DYCD.

No employee may use any of PCM property, equipment, material or supplies for personal use without the prior approval of the Head of School.

No item of property or equipment shall be removed from the premises without prior approval Head of School.

All lease agreements on real property will be evidenced by a lease or sublease signed by the Head of School. The agreement will identify all the terms and conditions of the lease. Any real estate agreement to rent or sell will require a beneficial interest disclosure.

#### **Capitalization Policy**

The cost threshold for items purchased by PCM to capitalize is \$5,000.00 per item. This allows items to carry value over time, and not simply be expensed in Year 1. Items with an acquisition cost of less than \$5,000.00 or a useful life of less than one year can be expensed in the year purchased. Items with an acquisition cost of more than \$5,000.00 are subject to PCM's depreciation policy, outlined below.

In instances where a large quantity of one single item is purchased, if the total value exceeds the \$5,000.00 threshold, the items may be capitalized. For example, if a school buys 100 desks at \$250.00 per desk, each single item would not meet the threshold. Together, however, these 100 desks have a combined value of \$25,000.00, which should be capitalized over a 7-year period, as outlined in the Depreciation Policy table below.

The Head of School performs annual inventory audits, verifying and updating the data contained in the Excel fixed asset inventory spreadsheet. Once complete, this inventory is compared to the fixed assets listed in the general ledger to ensure the value of the assets per the accounting system matches the value of the assets per the spreadsheet. Differences are investigated and reconciled by the Head of School.

#### **Depreciation Policy**

Any items subject to the Capitalization Policy described above are subject to depreciation. The Head of School and Financial Consultant will account for depreciation based on PCM's inventories. Depreciation associated with the fixed assets will be calculated based on its useful life and straight-line depreciation method. Depreciation is based on the month the item was actually purchased. For instance, if PCM purchased a computer in July, it would be depreciated for a full fiscal year (12 months out of 12) and recorded as such. But if PCM purchased the computer in April, then it would be depreciated for just one-fourth of the fiscal year (3 months out of 12) because it would only be in service for April, May and June.

Any item that is damaged beyond use will be taken out of service and fully depreciated off the accounting records.

**Estimating Useful Life**

The following guidelines from the Washington Office of Financial Management are used in setting estimated useful lives for asset reporting:

"Agencies are required to use the useful life shown in Schedule A, Capital Asset Class Codes and Useful Life Schedule (Subsection 30.50.10.a) for capital assets acquired in new condition. For energy efficiency equipment and products, refer to the Addendum to Schedule A (Subsection 30.50.10.b). However, a shorter or longer estimated life may be used depending on factual circumstances, replacement policies, or industry practices. Proposed deviation in useful life from Schedule A requires prior written approval from the OFM Accounting Division."

The OFM Capital Asset Useful Life Schedule can be found online.

**Disposal of Property and Equipment Policy**

PCM has adopted standard disposition procedures for staff to follow whenever an asset with an original cost of over \$1,000 is disposed of:

The requester fills out and signs the Asset Disposal Form, which identifies the asset and the reason for disposition. This form is submitted to the Head of School, who takes photos of the asset, determines the asset's book value and documents the condition of the asset. Disposal of any asset requires the approval of both the Head of School and Montessori Coach.

Once approved for disposal, the dollar value of the disposed asset is recorded as a reduction in the general ledger. The disposed asset is also removed from the Excel fixed asset inventory spreadsheet. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset, is also recorded in the general ledger by the Head of School.

**Small and Attractive Assets:**

Are defined as assets that are (1) usable outside of the school, (2) cost at least \$300, and (3) would have value if taken from the school. Every effort will be made to safeguard these assets from being stolen, including safe storage, and reviewing inventory levels at least annually.

# 9

## RECORDS RETENTION

### The Laws

RCW 40.14.070

### Records Retention Policy

All confidential paper records shall be maintained in locked facilities on school premises.

In the event of a major system malfunction, all financial records would be safely maintained in third party internet space via their cloud storage services. In the event of any other major system malfunction, any transactions since the last available backup would be re-recorded based on the cash disbursement records and cash receipts records.

PCM has an established Disaster Recovery Policy. Please reference the School Safety Plan for details.

The following table provides the minimum requirements for records retention, as mandated by the Washington state statute RCW 40.14.070.

Item	Retention Period
Bank Statements & Reconciliations	7 Years
Cancelled Checks (Ordinary)	7 Years
Cash Books	7 Years
Cash Receipts and Disbursements	7 Years
Construction Documents	7 Years
Contracts and Leases (Current)	7 Years
Contracts and Leases (Expired)	7 Years
Corporate - Articles of Incorporation & By Laws	Permanent
Corporate - Certificate of Incorporation and Related Legal or Government Documents	Permanent
Corporate - Minutes of Board & Committee Meetings, etc.	Permanent
Correspondence (General)	3 Years
Correspondence (Legal / Important)	7 Years
Duplicate Bank Deposit Slips	3 Years
Employee Assignments and Garnishments	7 Years after term
Employee Benefit Plan Documents	7 Years after term
Employee Payroll Records	7 Years after term
Employee Payroll Reports (Federal, State or City Government)	7 Years after term
Employee Personnel Records (After Termination)	7 Years after term
Employee Personnel Records (Current)	7 Years after term

Item	Retention Period
Employee Retirement & Pension Records	Permanent
Employee Timesheets	7 Years after term
Employee Workman's Compensation Documents	11 years
Employment Applications (Current Employees)	7 Years after term
Employment Applications (Other)	1 Year
Finance - Accounts Payable Ledgers and Schedules	7 Years
Finance - Accounts Receivable Ledgers and Schedules	7 Years
Finance - Audit Reports of Independent Accountants	7 Years
Finance - Depreciation Schedules	7 Years
Finance - Expense Analyses & Distribution Schedules	7 Years
Finance - Financial Statements (including Trial Balances)	7 Years
Finance - Fixed Asset Records & Appraisals	7 Years
Finance - General Ledgers	7 Years
Finance - Subsidiary Ledgers	7 Years
Finance - Tax Return Worksheets	7 Years
Finance - Tax Returns	5 years
Finance - Uncollectible Accounts & Write-Offs	7 Years
Finance - W-2 / W-4 / 1099 Forms, etc.	7 Years
Grant Inquiries	7 Years
Insurance - Accident Reports and Claims (Current Cases)	Permanent
Insurance - Accident Reports and Claims (Settled Cases)	Permanent
Insurance - Policies (Current)	Permanent
Insurance - Policies (Expired)	Permanent
Inventories	7 Years
Invoices from Vendors	7 Years
Invoices to Customers	7 Years
Notes Receivable Ledgers	7 Years
Paid Bills & Vouchers	7 Years
Patents & Related Papers	Permanent
Property Documents - Deeds, Mortgages, etc.	10 years
Stock and Bond Certificates (Cancelled)	7 Years
Stock and Bond Records	7 years
Vendor Payment Request Forms & Supporting Documents	7 Years
Voucher Registers & Schedules	7 Years

Originals of the following corporate documents are maintained either electronically or in paper form, depending on the original document:

- a. Charter and all related amendments
- b. Minutes of the Board of Trustees and subcommittees
- c. Banking agreements
- d. Leases
- e. Insurance policies

- f. Vendor invoices or contracts
- g. Grant and contract agreements
- h. Fixed asset inventory list

#### **Records Access Policy**

The Financial Consultant will provide access to the organization's records and provide supporting records, as requested by government auditors to facilitate the completion of such audits or reviews, in a timely manner.

#### **Records Destruction Policy**

The destruction of confidential school records will be authorized by the Head of School. Should the Head of School be unable to provide authorization, destruction will be stayed pending review and final determination.

If any litigation, claim, or audit is started before the expiration of the designated retention period, the records shall be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

Once school records have reached the conclusion of their retention period according to the Records Retention Policy, the office of origin will request authorization from the Head of School for their destruction.

PCM will arrange for the safe and secure destruction of confidential records. Destruction methods will not permit recovery, reconstruction and/or future use of confidential information. An overview of these methods follows.

Paper records containing confidential information should be shredded and/or pulped, not simply thrown out with other classes of records or with miscellaneous trash.

Electronic or machine-readable records containing confidential information require a two-step process for assured, confidential destruction. Deletion of the contents of digital files and emptying of the desktop "trash" or "waste basket" is the first step. It must be kept in mind, however, that reconstruction and restoration of "deleted" files are quite possible in the hands of computer specialists. With regard to records stored on a "hard drive," it is recommended that commercially available software applications be utilized to remove all data from the storage device. When properly applied, these tools prevent the reconstruction of any data formerly stored on the hard drive. With regard to floppy disks and back-up tapes, it is recommended that these storage devices be physically destroyed.

A destruction record exists to track the destruction of any and all documents. This inventory describes and documents those records, in all formats, authorized for destruction, as well as the date, agent, and method of destruction. The destruction record itself shall not contain confidential information. The destruction record may be retained in paper, electronic, or other format.



# 10

## FRAUD AND MISAPPROPRIATION

PCM has implemented internal controls and segregation of duties possible based on the staffing structure and available resources. PCM recognizes that some instances can occur where fraud appears to have occurred while in reality there was none. Thus while PCM will not tolerate any fraud or suspected fraud involving employees, officers or trustees, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with PCM – the possibility of the appearance of fraud will be considered to protect innocent employees. Any investigative activity required will be conducted without regard to the suspected wrongdoer’s length of service, position/title, or relationship with PCM.

The Head of School and Board of Trustees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to their injury. The Head of School and each board member will be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Board of Trustees and they will take necessary actions.

### ***Actions Constituting Fraud***

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account belonging to PCM
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, supplies, equipment, or other assets of PCM
- Impropriety in the handling or reporting of money or financial transactions
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services PCM
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any similar or related irregularity

### ***Investigation Responsibilities***

The Board Chairperson has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Board of Trustees may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Board of Trustees will issue reports to appropriate designated

personnel.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

### ***Confidentiality***

The Board of Trustees will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Board Chair immediately and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect PCM from potential civil liability.

### ***Authority for Investigation of Suspected Fraud***

Members of the Board of Trustees will have:

1. Free and unrestricted access to all PCM's records and premises; and
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

### ***Reporting Procedures***

An employee who discovers or suspects fraudulent activity will contact the Chairperson of the Board of Trustees immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), their attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not a liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the appointed legal counsel or the Board of Trust.

# 11

## GENERAL FUNDRAISING

It is the policy of the Pinnacles Prep Charter School Board to authorize fundraising activities where such activities:

1. Further promote education and provide educational experiences for students;
2. Provide educational experiences for students
3. Address local funding needs or obligations to support the educational mission of the district, extracurricular programs and activities; and/or
4. Promote the effective, efficient, or safe management and operation of the District.

Fundraising activities shall comply with cash handling, procurement, fixed assets, and gifts and donations policies. Fundraising activities shall not interfere with the operation of school programs and functions. Fundraising activities shall not conflict with any applicable law, state or federal constitutional provisions including the separation of church and state, or violate School policies and procedures

This policy governs the establishment and administration of fundraising for the general fund and for particular programs in the district. It does not address fundraising programs conducted by the Parent Teacher Student Association, the Associated Student Body, or other non-profit or citizens organizations.

Legal References:  
RCW 28A.320.015 School boards of directors – Powers – Notice of adoption of policy.  
RCW 28A.320.030 Gifts, conveyances, etc., for scholarship and student aid purposes, receipt and administration  
RCW 28A.320.035 Contracting out – Board’s powers and duties – Goods and services.  
RCW 28A.335.060 Surplus school property, rental, lease or use of – disposition of moneys received from  
RCW 28A.335.090 Conveyance and acquisition of property – management.  
RCW 28A.335.180 Surplus texts and other educational aids, notice of availability – Student priority as to texts.  
RCW 39.33.070 School districts and libraries – Disposal of obsolete or surplus reading materials – Procedures.

### STUDENT FUNDRAISING

Student groups may conduct fundraising activities, including but not limited to soliciting donations, in their private capacities for the purpose of generating nonassociated student body funds. If these funds are generated and received by students to use for scholarship, student exchange, and/or charitable purposes, they will not be considered public money and will be held by the school and tracked as belonging to the school’s nonassociated student body fund fund and disbursed for such purposes as

2013 the student group conducting the fundraising activity determines, provided that the school district will  
2014 either withhold an amount from the funds as will pay the district for its direct costs in providing the  
2015 service or otherwise be compensated for its cost for such service. "Charitable purpose" under this  
2016 section does not include any activity related to assisting a campaign for election of a person to an  
2017 office or for the promotion or opposition to a ballot proposition.  
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# 12

## **TIME AND EFFORT POLICY**

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- 2056 All employees charged to federal grants must document the time they spend working on the grant's
- 2057 objectives to demonstrate that the amounts charged to federal programs are true and accurate
- 2058 pursuant to Office of Management and Budget's (OMB) Uniform Grant Guidance (UGG), 2CFR Part 200,
- 2059 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards".
- 2060 Time and effort reports will be prepared for all certificated and classified staff with salary and benefits
- 2061 that are charged:
- 2062 • Directly to a federal award.
  - 2063 • Directly to multiple federal awards.
  - 2064 • Directly to any combination of a federal award and other federal, state or local fund sources.
- 2065 At the beginning of the school year, administration will determine the budgeted allocation of employee
- 2066 time to restricted funding sources and record these in the school's restricted fund matrix. The method
- 2067 used to establish the estimates should produce reasonable approximations of the actual employee time
- 2068 distributions.
- 2069 Semi-annual certifications will be used for employees working on a "single cost objective." Monthly
- 2070 PARs will be used for employees working on "multiple cost objectives," unless the school obtains
- 2071 permission for a substitute system from OSPI.
- 2072 A "cost objective" is a function, organizational subdivision, contract, grant, or other activity for which
- 2073 cost data are needed and for which costs are incurred.
- 2074 A "single cost objective" occurs based on either of the following determinations:
- 2075 • Fiscal: If the employee's salary and wages can be supported in full from each of the federal
  - 2076 awards on which the employee is working, or from the federal award alone if the employee's
  - 2077 salary is also paid with non-federal funds.
  - 2078 • Program intent: If the employee is working on a combination of cost objectives that have the
  - 2079 same intent and purpose. The specific allowable combinations are: Title I & Learning Assistance
  - 2080 Program (LAP), State Special Education (State SPED) & Federal Special Education (Federal SPED),
  - 2081 and Title III & Transitional Bilingual Instruction Program (TBIP).
- 2082 A "multiple cost objective" occurs when an employee works on more than one function, grant or
- 2083 activity. With the exception of the combinations identified above, in general, an employee is considered
- 2084 to work on multiple cost objectives if the employee works on:

- 2085 • More than one federal award
  - 2086 • A federal award and a non-federal award
  - 2087 • A federal award with specific earmarking or matching requirements; or
  - 2088 • An unallowable activity and an allowable activity
- 2089 Semi-annual certifications and PARs will meet the following standards.
- 2090 Semi-annual certifications (single cost objective or activity) will:
- 2091 • Certify the employee worked solely on activities related to a particular cost objective for a
  - 2092 specified period of time, identify the cost objective, and specify the reporting period covered.
  - 2093 • Be signed and dated by the employee or a supervisor with first-hand knowledge of the work
  - 2094 performed.
  - 2095 • Be completed timely and at least semi-annually, after the work has been completed.
- 2096 PARs (multiple cost objectives or activities) will:
- 2097 • Certify the employee worked on multiple activities related to more than one cost objective for a
  - 2098 specified period of time, identify the cost objectives, and specify the reporting period covered
  - 2099 (generally from beginning to end of month).
  - 2100 • Be signed and dated by the employee or a supervisor with first-hand knowledge of the work
  - 2101 performed.
  - 2102 • Be completed timely and at least monthly, after the work has been completed.
  - 2103 • Reflect the actual work done by the employee with all cost objectives clearly identified.
  - 2104 • Account for the total activity for which the employee is compensated, including both federal and
  - 2105 nonfederal activities.
- 2106 Paid time off (PTO) will be charged to federal awards in the same proportion as the actual hours worked
- 2107 during the month in which the PTO occurred.
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# 13

## **Extracurricular & Core Program Policy**

The Board recognizes the many benefits students receive from participating in certain extracurricular activities. Skills developed during participation in extracurricular activities can include but are not limited to: problem solving, teamwork, determination, and personal responsibility, all of which are considered critical components of the basic education offered by our school.

As such, the Board adds the following extracurricular activities to the school's educational program to help foster participation in said activities:

- Outdoor Science School
- Enrichment Half-Days (Wednesday YMCA Programming)

With the adoption of this policy, the school can spend general operating funds on these activities, including supplies, equipment, rentals, contractors, meals and lodging, etc. Any funds raised on behalf of such organizations must be deposited into the general fund.

This policy only applies to the activities listed above; any optional, extracurricular, non-educational activities not listed above may not be paid for with general funds and are not part of the school's educational program.

Legal Reference:

AGO 1974 No. 21 - Oct 23 1974: [www.atg.wa.gov/ago-opinions/districts-schools-funds-participation-interscholastic-athletic-events](http://www.atg.wa.gov/ago-opinions/districts-schools-funds-participation-interscholastic-athletic-events)

# 14

## **Federal Programs**

### **Federal Programs - Cash Management**

Generally, PCM receives payment from the Office of the Superintendent of Public Instruction (OSPI) on a reimbursement basis. In some circumstances, PCM may receive an advance of federal grant funds. This attachment addresses responsibilities of PCM under those alternative payment methods. In either case, PCM shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

### **Payment Methods**

*Reimbursements* – PCM will initially charge federal grant expenditures to non-federal funds.

The third-party back office provider shall request reimbursement for actual expenditures incurred under the federal grants at least semi-annually.

Consistent with state and federal requirements, PCM will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for review upon request.

All reimbursements are based on actual disbursements, not on obligations. Reimbursements of actual expenditures do not involve interest calculations.

*Advances* – When PCM receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to PCM and the expenditure of those funds on allowable costs of the applicable federal program (2 CFR Sec. 200.305(b)). PCM shall attempt to expend all advances of federal funds within seventy-two (72) hours of receipt.

When applicable, PCM shall use existing resources available within a program before requesting additional advances (2 CFR Sec. 305(b)(5)).

PCM shall hold federal advance payments in insured, interest-bearing accounts.

PCM is permitted to retain for administrative expenses up to \$500 per year of interest earned on federal grant cash balances. Interest earnings exceeding \$500 per year shall be remitted annually to the awarding federal agency (2 CFR Sec. 200.305(b)(9)).

Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the district.

Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.



2191 Remittance of interest shall be the responsibility of the third-party back office provider.

2192 **Federal Programs - Allowability of Costs**

2193 Expenditures must be aligned with approved budgeted items. Deviations from the budget approved  
2194 through the grant award must be reported to the federal agency, and the agency's approval may be  
2195 required before some budget changes can occur.

2196 A. Delegation of Responsibility

2197 When determining how PCM will spend its grant funds, the HOS or designee will review the proposed cost  
2198 to determine whether it is an allowable use of federal grant funds before obligating and spending those  
2199 funds on the proposed good or service.

2200 B. Allowability Determinations

2201 All costs supported by federal funds must meet the standards outlined in 2 CFR Part 200, Subpart E. The  
2202 HOS or designee must consider these factors when making an allowability determination.

2203 Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of  
2204 items, both of which must be considered when determining whether a cost is an allowable expenditure of  
2205 federal funds. The expenditure must also be allowable under the applicable program statute along with  
2206 accompanying program regulations, non-regulatory guidance and award terms and conditions. Whichever  
2207 allowability requirements are stricter will govern whether a cost is allowable.

2208 Generally, costs must meet the following general criteria to be allowable:

2209 1. Must be necessary and reasonable for the performance of the federal award.

2210 A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a  
2211 prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For  
2212 example, reasonable means that sound business practices were followed and purchases were comparable  
2213 to market prices. When determining reasonableness of a cost, consideration must be given to the following:

2214 Whether the cost is a type generally recognized as ordinary and necessary for the operation of PCM or the  
2215 proper and efficient performance of the federal award.

2216 The restraints or requirements imposed by such factors as: sound business practices; arm's-length  
2217 bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.

2218 Market prices for comparable goods or services for the geographic area.

2219 Whether the individual incurring the cost acted with prudence in the circumstances considering  
2220 responsibilities to PCM, its employees the public at large, and the federal government.

2221 Whether PCM significantly deviates from its established practices and policies regarding the incurrence of  
2222 costs, which may unjustifiably increase the federal award's cost.

2223 The determination of whether a cost is necessary will be based on the needs of the program. Specifically,

- 2224 the expenditure must be necessary to achieve an important program objective. A key aspect in determining  
 2225 whether a cost is necessary is whether PCM can demonstrate that the cost addresses an existing need and  
 2226 can prove it. When determining whether a cost is necessary, consideration may be given to:
- 2227 Whether the cost is needed for the proper and efficient performance of the federal award program.
- 2228 Whether the cost is identified in the approved budget or application.
- 2229 Whether there is a community service or infrastructure benefit associated with the cost.
- 2230 Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- 2231 Whether the cost addresses program goals and objectives and is based on program data.
- 2232 2. Must be allocable to the federal award. A cost is allocable to the federal award if the goods or services  
 2233 involved are chargeable or assignable to the federal award in accordance with the relative benefit received.  
 2234 This means that the federal grant program derived a benefit in proportion to the funds charged to the  
 2235 program.
- 2236 3. Must be consistent with PCM policies and procedures that apply uniformly to both federally-financed and  
 2237 other activities of PCM.
- 2238 4. Must conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and  
 2239 conditions of the federal award as to the types or amount of cost items.
- 2240 5. Must be consistent in treatment. A cost cannot be assigned to a federal award as a direct cost if any other  
 2241 cost incurred for the same purpose in like circumstances has been allocated to the federal award as an  
 2242 indirect cost or assigned under another award as an indirect cost.
- 2243 6. Must be adequately documented. All expenditures must be properly documented.
- 2244 7. Must be calculated in accordance with generally accepted accounting principles (GAAP), unless provided  
 2245 otherwise in Part 200.
- 2246 8. Must not be included as a match or cost-share, unless the specific federal program authorizes federal  
 2247 funds to be treated as such. Some federal program statutes require the nonfederal entity to contribute a  
 2248 certain amount of nonfederal resources to be eligible for the federal program.
- 2249 9. Must be the net of all applicable credits. The term “applicable credits” refers to those receipts or  
 2250 reduction of expenditures that operate to offset or reduce expense items allocable to the federal award.  
 2251 Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or  
 2252 indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such  
 2253 credits accruing to or received by the state relate to the federal award, they shall be credited to the federal  
 2254 award, either as a cost reduction or a cash refund, as appropriate.
- 2255 C. Selected Items of Cost
- 2256 Subpart E of Part 200 sets forth principles to be applied in establishing the allowability of 55 specific cost

2257 items (commonly referred to as Selected Items of Cost), at 2 CFR Sec. 200.420- 200.475. These principles  
 2258 are in addition to the other general allowability standards and apply whether or not a particular item of  
 2259 cost is properly treated as direct cost or indirect cost. Meeting the specific criteria for a listed item does not  
 2260 by itself mean the cost is allowable, as it may be unallowable under other standards or for other reasons,  
 2261 such as restrictions contained in the terms and conditions of a particular grant or restrictions established  
 2262 by the state or in City policy. If an item is unallowable for any of these reasons, federal funds cannot be used  
 2263 to purchase it.

2264 The HOS or designee responsible for spending federal grant funds and for determining allowability must be  
 2265 familiar with and refer to the Part 200 selected items of cost section. These rules must be followed when  
 2266 charging these specific expenditures to a federal grant. When applicable, employees must check costs  
 2267 against the selected items of cost requirements to ensure the cost is allowable, and also check state and  
 2268 program-specific rules.

#### 2269 D. Helpful Questions for Determining Whether Costs are Allowable –

2270 In addition to applying the cost principles and standards described above, PCM staff involved in expending  
 2271 federal funds should ask the following questions when assessing the allowability of a particular cost:

- 2272 1. Is the proposed cost allowable under the relevant program?
- 2273 2. Is the proposed cost consistent with an approved program plan and budget?
- 2274 3. Is the proposed cost consistent with program-specific fiscal rules? For example, PCM may be required to  
 2275 use federal funds only to supplement the amount of funds available from nonfederal (and possibly other  
 2276 federal) sources, or only as a match for funds from nonfederal sources.
- 2277 4. Is the proposed cost consistent with EDGAR?
- 2278 5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
- 2279 6. Is the proposed cost consistent with the underlying needs of the program? For example, program funds  
 2280 must benefit the appropriate population of students for which they are allocated.
- 2281 7. Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as  
 2282 indicated by available data?

# Coversheet

## Update Staff handbook

<b>Section:</b>	II. Finance Committee (FC)
<b>Item:</b>	C. Update Staff handbook
<b>Purpose:</b>	Vote
<b>Submitted by:</b>	
<b>Related Material:</b>	8. Staff Handbook Updates.pdf PCM Staff Handbook (23-24) 6-2023 UD.docx

### **PCM 23-24 Staff Handbook Updates**

#### **Additions:**

- **Timesheets & Holidays (page 20):** Added a responsibility for hourly employees to fill in their Holiday hours on their timesheets.
  - **Bullet point added:** under “Your responsibility is to:”
    - Fill in Holiday hours\*
- **Timesheets & Holidays (page 20):** Added a section detailing which Holidays hourly employees can claim and how many hours each employee can input based on their full-time equivalent (FTE) status.
  - **Language added:** \*Hourly employees are entitled to get paid for hours on Federal holidays that fall on workdays (Memorial Day, July 4th, New Years, Christmas, etc.) and will only get paid according to their full-time equivalent based on an 8-hour workday. For example, a 0.5 FTE employee would get paid 4 hours.
- **School breaks and hourly employees (page 20):** added language stipulating that hourly employees are not entitled to hours during long term school closures.
  - **School Breaks:**
  - During long term school breaks (spring and winter breaks), hourly employees are not entitled to any pay unless the employee is asked to come in and work during the break. If this occurs, all typical timesheet practices must be followed.



# STAFF HANDBOOK

## 2023-2024

UD 6/2023

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### **EQUAL EMPLOYMENT OPPORTUNITY**

Equal employment opportunity and respect in the workplace are fundamental principles at PCM. PCM prohibits and does not tolerate harassment, intimidation, bullying, discriminatory, or retaliatory behavior. All aspects of employment are based upon personal capabilities and qualifications.

### **STATEMENT OF NONDISCRIMINATION**

PCM shall not discriminate against any student, employee, or any other person on the basis of age, sex, race, creed, belief system/religion, color, marital-partnership status, status as a victim of domestic violence, national origin, alienage or citizenship status, veteran or military status, sexual orientation, gender expression, gender identity, the presence of any sensory, mental, or physical disability, or the use of a trained dog guide or service animal, and provides equal access to the Scouts and other designated youth groups. Furthermore, PCM shall not discriminate on any other ground that would be unlawful if done by any other public school. PCM shall take all steps necessary to ensure that discrimination does not occur, as required by state and federal civil rights, and anti-discrimination laws.

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## I. INTRODUCTION

We believe ALL students deserve the opportunity to have the education that works best for them. PCM's K-9th grade program offers whole-child education personalized to students' needs that prepares them, through rigorous academics, a robust social emotional program, and career and life skill development.

### *The Mission*

PCM endeavors 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.

### *The Vision*

PCM seeks to serve as an instrument of change, helping to progress our education system to better meet the needs of students, families, and educators.

As an employee of PCM, you are receiving this staff handbook. Please read and become familiar with its contents. This handbook provides you with an overview of various aspects of the employer-employee relationship and allows us to administer benefits and guidelines in an equitable and consistent manner. It is not intended as a complete statement of your rights and responsibilities, nor is it a contract of employment. It is simply a summary of our current plans, policies, procedures, and benefits. Accordingly, we reserve the right to change any of these plans, policies, procedures, and/or benefits at any time, with or without notice. We will endeavor to keep you apprised as any changes are made.

It is the policy of PCM that all employees are employed at the will of the organization for an indefinite period. Employees may resign from the organization at any time for any reason and may be terminated by the organization at any time, for any reason, with or without notice.

This staff handbook is not intended to replace direct and regular communication. Rather this staff handbook will serve as a readily available reference on many matters concerning your employment. We hope that after reading this handbook, you will better understand the work environment and the broad range of benefits offered to you as an employee.

### **Human Resources**

As a small, efficient nonprofit, PCM may choose to outsource certain aspects of the Human Resources function. The PCM administrative team can provide any information an employee requests about third-party providers.

PCM employs a Chief Financial Organization (CFO) who also supports in overseeing all aspects of human resources. If you have questions related to human resources, benefits, or need to discuss something confidentially in terms of the practices at PCM, please contact Matt Paolini, CFO account manager for PCM ([matt.paolini@joulegrowth.com](mailto:matt.paolini@joulegrowth.com)).

## II. FAIR EMPLOYMENT PRACTICES

### Equal Employment Opportunity

PCM is committed to equal employment opportunity for all qualified job candidates and employees and expects that all employees support diversity in the workplace.

Equal employment opportunity and respect in the workplace are fundamental principles at PCM. PCM prohibits and does not tolerate harassment, intimidation, bullying, discriminatory, or retaliatory behavior. All aspects of employment are based upon personal capabilities and qualifications.

PCM does not discriminate in any programs or activities and shall not discriminate against any student, employee, or any other person on the basis of age, sex, race, creed, belief system/religion, color, marital-partnership status, status as a victim of domestic violence, national origin, alienage or citizenship status, honorably discharged veteran or military status, sexual orientation, gender expression, gender identity, the presence of any sensory, mental or physical disability, or the use of a trained dog guide or service animal, and provides equal access to the Scouts and other designated youth groups. Furthermore, PCM shall not discriminate on any other ground that would be unlawful if done by any other public school. PCM shall take all steps necessary to ensure that discrimination does not occur, as required by state and federal civil rights, and anti-discrimination laws.

The following employees have been designated to handle questions and complaints of alleged discrimination:

Name	e-mail	Coordinator / Officer Type
Laylah Sullivan	<a href="mailto:Lsullivan@myPCM.org">Lsullivan@myPCM.org</a>	<b>Title IX &amp; HIB (Harassment, Intimidation, Bullying) Compliance Coordinator/Officer</b>
Jill Stansbury	<a href="mailto:JillS@myPCM.org">JillS@myPCM.org</a>	<b>Civil Rights Compliance Coordinator</b>
Emily Klein	<a href="mailto:EmilyK@myPCM.org">EmilyK@myPCM.org</a>	<b>Section 504</b>
Desiree Porter	<a href="mailto:DesireeP@myPCM.org">DesireeP@myPCM.org</a>	McKinney Vento Liaison
Desiree Porter	<a href="mailto:DesireeP@myPCM.org">DesireeP@myPCM.org</a>	Foster Student Liaison
Desiree Porter	<a href="mailto:DesireeP@myPCM.org">DesireeP@myPCM.org</a>	Truancy Coordinator
Laylah Sullivan	<a href="mailto:Lsullivan@myPCM.org">Lsullivan@myPCM.org</a>	State Assessment Coordinator
Laylah Sullivan	<a href="mailto:Lsullivan@myPCM.org">Lsullivan@myPCM.org</a>	Gender Inclusive School Coordinator

Address: 115 NW State Ste STE 212, Pullman WA 99163

You can report discrimination and discriminatory harassment to any school staff member or to the LEA's Civil Rights Coordinator, listed above. You also have the right to file a complaint (see below). For a copy of your LEA's nondiscrimination policy and procedure, contact your school office or view it online here: [510 Nondiscrimination and Affirmative Action Policy](#) & Procedures.

**Sexual Harassment**

Students and staff are protected against sexual harassment by anyone in any school program or activity, including on the school campus, on the school bus, or off-campus during a school-sponsored activity.

**Sexual harassment is unwelcome behavior or communication that is sexual in nature when:**

- A student or employee is led to believe that he or she must submit to unwelcome sexual conduct or communications in order to gain something in return, such as a grade, a promotion, a place on a sports team, or any educational or employment decision, or
- The conduct substantially interferes with a student's educational performance, or creates an intimidating or hostile educational or employment environment.

**Examples of Sexual Harassment:**

- Pressuring a person for sexual favors
- Unwelcome touching of a sexual nature
- Writing graffiti of a sexual nature
- Distributing sexually explicit texts, e-mails, or pictures
- Making sexual jokes, rumors, or suggestive remarks
- Physical violence, including rape and sexual assault

**You can report sexual harassment** to any school staff member or to the LEA's Title IX Officer, who is listed above. You also have the right to file a complaint (see below). For a copy of your LEA's sexual harassment policy and procedure, contact your school office, or view it online here: [5011 Sexual Harassment - Staff Policy & Procedure](#).

**Complaint Options: Discrimination and Sexual Harassment**

If you believe that you have experienced unlawful discrimination, discriminatory harassment, or sexual harassment at school, you have the right to file a complaint.

Before filing a complaint, you can discuss your concerns with your child's principal/Head of School or with the school's Section 504 Coordinator, Title IX Officer, or Civil Rights Coordinator, who are listed above. This is often the fastest way to resolve your concerns.

**Complaint to the School/LEA (Local Education Agency)*****Step 1. Write Our Your Complaint***

In most cases, complaints must be filed within one year from the date of the incident or conduct that is the subject of the complaint. A complaint must be in writing. Be sure to describe the conduct or incident, explain why you believe discrimination, discriminatory harassment, or sexual harassment has taken place, and describe what actions you believe the LEA should take to resolve the problem. Send your written complaint—by mail, fax, email, or hand delivery—to the LEA superintendent or civil rights compliance coordinator.

***Step 2: LEA Investigates Your Complaint***

Once the LEA receives your written complaint, the coordinator will give you a copy of the complaint procedure and make sure a prompt and thorough investigation takes place. The superintendent or designee will respond to you in writing within 30 calendar days—unless you agree on a different time period. If your complaint involves exceptional circumstances that demand a lengthier investigation, the LEA will notify you in writing to explain why staff need a time extension and the new date for their written response.

***Step 3: LEA Responds to Your Complaint***

In its written response, the LEA will include a summary of the results of the investigation, a determination of whether or not the LEA failed to comply with civil rights laws, notification that you can appeal this determination, and any measures necessary to bring the LEA into compliance with civil rights laws. Corrective measures will be put into effect within 30 calendar days after this written response—unless you agree to a different time period.

**Appeal to the LEA**

If you disagree with the LEA's decision, you may appeal to the LEA's board of trustees. You must file a notice of appeal in writing to the secretary of the school board within 10 calendar days after you received the LEA's response to your complaint. Email appeals to [board@myPCM.org](mailto:board@myPCM.org). The school board will schedule a hearing within 20 calendar days after they received your appeal, unless you agree on a different timeline. The school board will send you a written decision within 30 calendar days after the LEA received your notice of appeal. The school board's decision will include information about how to file a complaint with the Office of Superintendent of Public Instruction (OSPI).

**Complaint to OSPI**

If you do not agree with the LEA's appeal decision, state law provides the option to file a formal complaint with the Office of Superintendent of Public Instruction (OSPI). This is a separate complaint process that can take place if one of these two conditions has occurred: (1) you have completed the LEA's complaint and appeal process, or (2) the LEA has not followed the complaint and appeal process correctly.

You have 20 calendar days to file a complaint to OSPI from the day you received the decision on your appeal. You can send your written complaint to the Equity and Civil Rights Office at OSPI:

**Email:** [Equity@k12.wa.us](mailto:Equity@k12.wa.us) | **Fax:** 360-664-2967

**Mail or hand deliver:** PO Box 47200, 600 Washington St. S.E., Olympia, WA 98504-7200

For more information, visit our [website](#), or contact OSPI's Equity and Civil Rights Office at 360-725-6162/TTY: 360-664-3631 or by e-mail at [equity@k12.wa.us](mailto:equity@k12.wa.us).

**Other Discrimination Complaint Options**

*Office for Civil Rights, U.S. Department of Education*

206-607-1600 | TDD: 1-800-877-8339 | [OCR.Seattle@ed.gov](mailto:OCR.Seattle@ed.gov) | [OCR Website](#)

*Washington State Human Rights Commission*1-800-233-3247 | TTY: 1-800-300-7525 | [Human Rights Commission Website](#)

**Reasonable Accommodation – Disability:** PCM recognizes that employees with physical or mental conditions that significantly limit their major life activities may need reasonable accommodations to enable them to perform their essential job functions. Any employee who believes that they need reasonable accommodation should notify the PCM leadership team. Although the need for accommodation is determined on a case-by-case basis, generally PCM and the employee engage in an interactive process. This process may require input from the employee's healthcare provider to confirm the existence of a disability and its limitations in the workplace and to explore reasonable accommodations. The employee has an obligation to cooperate with the organization in this process, which may include authorizing the organization to communicate with the employee's healthcare provider concerning the employee's condition, its limitations, and possible accommodations.

**Reasonable Accommodation – Religion:** PCM will make reasonable accommodation for employees' religious beliefs. An employee should share any suggestions about how we might accommodate his or her religion. The PCM leadership team will explore available, reasonable accommodations with the employee's supervisor.

**Nepotism**

PCM permits the employment of qualified relatives of employees, of the employee's household or immediate family as long as such employment does not, in the opinion of PCM, create actual conflicts of interest. For purposes of this policy, "qualified relative" is defined as a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, corresponding in-law, "step" relation, or any member of the employee's household. PCM will use sound judgment in the placement of related employees in accordance with the following guidelines:

- ✓ Individuals who are related by blood, marriage, or reside in the same household are permitted to work in the same department, provided no direct reporting or supervisor to subordinate relationship exists. That is, no employee is permitted to work within "the chain of command" when one relative's work responsibilities, salary, hours, career progress, benefits, or other terms and conditions of employment could be influenced by the other relative.
- ✓ Related employees may have no influence over the wages, hours, benefits, career progress and other terms and conditions of the other related staff members.
- ✓ Employees who marry while employed, or become part of the same household are treated in accordance with these guidelines. That is, if in the opinion of PCM a conflict arises as a result of the relationship, one of the employees may be transferred at the earliest practicable time.

**Harassment Free Workplace**

Workplace harassment will not be tolerated. This includes harassment on the basis of an employee's race, color, creed, believe system/religion, sex (including pregnancy, childbirth, or

related medical conditions), age, status as a victim of domestic violence, national origin, alienage or citizenship status, marital-partnership status, veteran or military status, medical condition, sensory, physical or mental disability (including HIV status or use of a service animal), genetic information, sexual orientation, gender expression, gender identity, political ideology, whistleblower actions, or any other factor protected by local, state, or federal law. Harassment is a form of discrimination and is an "unlawful employment practice" under Title VII of the 1964 Civil Rights Act. Prohibited harassment includes all derogatory comments about protected groups or individuals. Examples include, but are not limited to:

- Written or verbal comments
- Unfounded assumptions
- Jokes and pranks
- Physical contact
- Cartoons, pictures, posters
- Innuendoes and gestures

Harassment also includes activities that are derogatory on the basis of an employee's protected class membership and any negative actions based on an employee's participation in activities identified with or promoting the activities of the protected group. At PCM, we take harassing conduct seriously, and this policy is intended to prohibit harassing conduct, even if that conduct does not rise to the level of a violation of the law.

Sexual harassment is harassment that is unwelcome and sexual in nature. It includes unwelcome sexual advances, requests for sexual favors, graphic verbal or written comments about an individual's sex life or body, sexually degrading words used to describe an individual, or other visual, verbal, or physical conduct of a sexual nature. It also includes harassment based on a person's gender, including pregnancy, childbirth, and related medical conditions. Sexual harassment may also include excessive, one-sided romantic advances, such as requests for dates, love notes, gifts, phone calls, and e-mails. The *recipient* of the action defines an "unwelcome advance," and such definitions must be respected by all individuals affiliated with PCM.

Employees are strongly encouraged to report concerns about unwelcome behavior before the situation becomes severe. PCM aims to stop behaviors before they rise to the level of sexual harassment or discrimination. If you believe you are being harassed by fellow employees or others, promptly notify your immediate supervisor. If your immediate supervisor is responsible for the harassment or discrimination, or if for any other reason you are uncomfortable discussing the matter with your supervisor, you should report the matter directly to Laylah Sullivan or a member of the Administrative Team as soon as possible.

All employees should be confident that complaints of harassment or discrimination will be promptly and adequately investigated and will be kept confidential except for disclosure reasonably required by the investigation. After the investigation has been completed, prompt and effective corrective action will be taken against anyone found to have violated this policy. Corrective action in each case will depend upon the gravity and circumstances of the offense and may include termination of employment. PCM will also take whatever action is determined necessary to prevent an offense from being repeated. PCM expressly prohibits any retaliation



against any employee who, in good faith, makes complaints or who provides information about possible violations of this policy. Any individual who feels that they have been retaliated against for bringing forward a complaint or participating in an investigation should promptly notify the PCM administrative team. For further detail please refer to [PCM's Grievance & Conflict Resolution Policy & Procedures](#).

### III. EMPLOYMENT

#### **Employee Orientation**

PCM is a collaborative organization whose employees work across functional areas toward the accomplishment of organization goals. At PCM all staff are LEADERS and are expected to uphold and model PCM's LEADERS values. As a new employee, formal orientation will include completion of all new hire paperwork, an explanation of the employee benefits package and handbook, and orientation to PCM's mission, vision, pillars, and LEADERS values. Informal orientation will include introductions to key stakeholders related to your position's responsibilities and meetings and work with the PCM team. Any additional or specific questions you may have regarding your role, employment, benefits, or the handbook may be addressed to your supervisor.

For the 2020-21 school year, employee contract hours will be 8:00-4:30 PM. For a complete, up to date yearly calendar, see the PCM website.

#### **Employment-at-Will**

PCM is an "at-will" employer. Employees may resign from the organization at any time, for any reason, and may be terminated by the organization at any time, for any reason, and with or without notice.

#### **Background and Reference Checks**

PCM will obtain and retain copies of fingerprint and background checks (record checks) through the Washington state patrol criminal identification system under RCW 43.43.830 through 43.43.834, 10.97.030, and 10.97.050, and through the federal bureau of investigation before hiring an employee or allowing contractors on school premises when the employee, board member, or contractor will have unsupervised access to children. This shall be an ongoing requirement; background checks will be renewed every two years to determine whether conduct has occurred post-employment. If the employee or contractor has had a record check within the previous two years, the school, may rely on the information contained in OSPI's record check data base to satisfy this requirement. When necessary, applicants may be employed on a conditional basis pending completion of the record check(s) but shall never have unsupervised access to children until their record check is cleared.

Employees can complete this fingerprint requirement by making an appointment at the ESD101 or retrieving a fingerprint packet from PCM's main office in STE 212. Each year PCM will conduct record checks on volunteers using the Washington Access to Criminal History (WATCH) program before the volunteer is allowed to have unsupervised access to children at the school, or during

school sponsored or affiliated events. Volunteers may also be asked to complete a fingerprint check as well. A copy of the results of the check shall be maintained by the school.

Employment verification: PCM or an outside firm will verify previous employment listed by the applicant, including dates employed, position(s) held, reasons for departure, eligibility for rehire, and performance information. All teaching experience must be verified with a Verification of Experience form to confirm placement on our salary schedule.

Education verification: PCM or an outside firm will verify education listed by the applicant, including dates attended, major(s), and degree(s) earned. All certificated staff must provide the PCM Administrative team with official transcripts for any degree(s) earned and provide verification forms for all past employment. Any other education such as clock hours must be verified with documentation and is the sole responsibility of the employee to provide accurate records.

### Classifications

It is vital that both employment classifications and exempt/nonexempt status are correctly identified for each position in the organization. The following table defines the employment classifications for PCM:

CLASSIFICATION	DEFINITION
<b>Regular Full-Time</b>	<ul style="list-style-type: none"> <li>Regularly scheduled to work 40 or more hours per week</li> <li>Eligible for all benefits</li> </ul>
<b>Regular Part-Time</b>	<ul style="list-style-type: none"> <li>Generally scheduled to regularly work 30 to 40 hours per week</li> <li>Eligible for all benefits if anticipated to work at least 630 hours in a school year</li> </ul>
<b>Temporary</b>	<ul style="list-style-type: none"> <li>Work a specified time frame</li> <li>Work normally does not exceed six consecutive months</li> <li>Eligible for all benefits if anticipated to work at least 630 hours in a school year</li> </ul>

### Exempt and Nonexempt Status

Exempt and nonexempt employment status is defined under the Fair Labor Standards Act (FLSA) and applicable state law and is based on the nature of the work and the job responsibilities.

Each position at PCM is classified as Exempt or Nonexempt.

- **Exempt Employees:** Those who are not required to be paid overtime under the Fair Labor Standards Act because their positions are classified as executive, administrative, professional, outside sales, or other applicable exemptions.
- **Nonexempt Employees:** Those who are required to be paid overtime for all hours worked in excess of 40 in a workweek under the Fair Labor Standards Act and state law.

PCM adheres to the federal and state regulations that require exempt employees to be paid on a salary basis. Generally, this means that after any applicable type of paid leave is used, an exempt employee's salary is reduced for full-day absences occasioned by personal reasons, illness, or injury. PCM continues an exempt employee's salary during workweeks while the exempt employee is on jury or witness duty or temporary military leave, as long as the exempt employee is still providing services to the organization during part of those workweeks. PCM also limits the use of unpaid disciplinary suspensions for exempt employees to full days, and to those circumstances allowed by the salary basis regulations. Exempt employees who are FMLA eligible may have their salaries reduced during workweeks in which they take unpaid FMLA leave, whether in full or partial-day increments.

Any exempt employees who believe that improper deductions have been made from their salaries should bring their concerns to the attention of the PCM leadership team. Such concerns should be shared as soon as they are discovered. The leadership team will investigate the concerns promptly. If improper deductions were made from salaries, PCM will reimburse the employees for any improper deductions. Contact your supervisor with any questions about your position status.

#### **Immigration and Employment Eligibility**

In compliance with the Immigration Reform and Control Act of 1986, PCM will hire only those individuals who are authorized to work in the United States. All employees will be required to submit documentary proof of their identities and employment authorizations. Employees will also be required to complete and sign the U.S. Citizenship and Immigration Services' form I-9. Form I-9 requires employees to attest that they are authorized to work in the job for which they are hired and that the documents submitted are genuine.

If an employee is authorized to work in this country for a limited period of time, the employee must submit proof of continued employment eligibility and sign another I-9 form before the expiration of the initial period in order to remain employed by PCM.

#### **Outside Employment**

An employee may hold a job with another entity, as long as the outside employment does not create a conflict of interest, and the employee satisfactorily performs his or her job responsibilities with PCM. All employees will be judged by the same performance standards and will be subject to PCM's scheduling demands and the full performance of their role responsibilities, regardless of any existing outside work requirements.

In accepting outside employment, each employee must avoid any situation that will:

- Adversely impact performance on the job, such as being too tired to perform effectively or being unable to devote required time and effort to PCM. PCM exempt employees understand that their position may require greater than 40 hours per week on a frequent basis and substantial outside commitments may interfere in such roles.
- Include working in any capacity for an employer offering goods or services that compete with those offered by PCM.

- Be or give the appearance of being a conflict of interest.
- Require responding to telephone, fax, e-mail, or other correspondence during PCM's regular working hours.

If PCM determines that an employee's outside work creates a conflict of interest and/or interferes with performance or the ability to meet the requirements of PCM as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain with PCM. Outside employment will present a conflict of interest if it has an adverse impact on PCM, as determined solely by PCM.

### **Volunteer Work**

PCM is a mission-driven organization and as such, is happy to support school- and community-related volunteer work. All conditions noted under Outside Employment apply equally to volunteer opportunities; however, employees are welcome to present volunteer opportunities to the PCM administrative team for consideration should an interesting opportunity be available. As a rule of thumb, volunteer work must not reduce the amount of time an employee devotes to PCM. Volunteer work will present a conflict of interest if it has an adverse impact on PCM, as determined solely by PCM.

### **Personnel Records**

Your personnel files contain information about your employment, such as your employment application and performance reviews. PCM generally regards these files as confidential and limits access to such information. I-9 documents are kept separate from general employment records and are available to others only in very limited circumstances. Please contact the PCM Administrative Team if you would like to review the information in your file. If you disagree with anything in your file, you may add a statement reflecting your disagreement.

### **Verification of Employment**

If we are asked to provide a reference for an employee, we will limit it to the following:

- Position(s) held
- Dates of employment

We will not release any other information concerning employment with us unless the request is in writing and is authorized by the employee. PCM may also require that the employee sign a written release before any information is provided.

### **Updating Personal Information**

Personal information should always be kept up-to-date as it can have an effect on your personal tax status, filings, and employment records. Please make sure the following information is accurate:

- Name, address, and/or home telephone number
- Marital status change: you may need to update your W-4 form and health benefit enrollment forms
- Change in your designated beneficiary

- Newly eligible dependent children: they must be enrolled within 30 days to receive health benefits

### **Professional Development**

PCM is committed to supporting the professional growth and development of its guides and will offer frequent, relevant "in house" development opportunities. Additional, outside resources can be proposed to the administrative team, and will be considered on a case-by-case, limited basis.

Strong Start summer professional development for Guides will occur between July 6 & July 30 in year 1. Assistants Strong Start summer professional development will occur between July 14 & July 30 in year 1. Compensation will be paid at an hourly rate commensurate with the staff members agreed upon annualized salary. School year professional development will take place on Wednesday during our ½-academic day schedule. Guides and Assistants will also engage in 5 Deep Data dive professional development and collaboration sessions annually.

### **Offer Letters (Renewal and Nonrenewal)**

All new employees are given an initial offer letter as a term of employment. The offer letter will clearly identify: term of employment, expected compensation, and pre-requirements for qualifying for work. Employment Agreements will be provided after verification of employees pre-requisites.

**Non-Renewal of Offer Letter:** At the time designated by PCM, a supervisor may recommend Non-Renewal of an employment offer, effective at the end of the current school year. The reasons for non-renewal cannot be based on an employee's exercise of Constitutional rights, or based unlawfully on an employee's race, color, religion, sex, national origin, disability, or age. Reasons for a recommendation of Non-Renewal must be based on one of the following:

- Deficiencies pointed out in observation reports, appraisals or evaluations, supplemental memoranda, or other communication.
- Failure to fulfill duties or responsibilities. Incompetency or inefficiency in the performance of required or assigned duties.
- Inability to maintain discipline in the classroom or at assigned school-related functions.
- Insubordination or failure to comply with official directives.
- Failure to comply with policies or administrative regulations.
- Conducting personal business during school hours when it results in neglect of duties.
- Reduction in Force (RIF) because of financial exigency or program change.
- Drunkenness or excessive use of alcoholic beverages; illegal use of drugs, hallucinogens, or other substances.
- The possession, use, or being under the influence of alcohol, alcoholic beverages, or drugs and narcotics while on school property, working in the scope of the employee's duties, or attending any school or school-sponsored activity.
- Conviction of a felony or any crime involving moral turpitude.

- Failure by an employee to report his or her indictment, conviction, or deferred adjudication for any felony or any crime involving moral turpitude as required by policy.
- Failure to meet the PCM's standards of professional conduct.
- Failure to comply with reasonable requirements regarding advanced coursework or professional improvement and growth.
- Disability, not otherwise protected by law, which impairs performance of required duties.
- Immorality, which is conduct the school determines, is not in conformity with the accepted moral standards of the community.
  - Immorality is not confined to sexual matters, but includes conduct inconsistent with rectitude, or indicative of corruption, indecency, or depravity.
- Any activity, school-connected or otherwise, because of the publicity given it, or knowledge of it among students, faculty, community, impairs or diminishes the employee's effectiveness in the PCM.
- Reasons specified in individual employment offer letters reflecting special conditions of employment such as but not limited to failure to fulfill requirements for certification.
- Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, or colleagues.
- A significant lack of student progress.
- Assault on an employee or student.
- Falsification of records or other documents related to the PCM's activities.
- Falsification of required information on an employment application.
- Misrepresentation of facts to a supervisor.
- Any attempt to encourage or coerce a child to withhold information from the child's parent.

### **Renewal**

Renewal Employment Agreements will be issued at the end of the school or fiscal year, or at a time designated by the Administrative Team. Renewal Employment Agreements will include new salary for upcoming school year and reflect any changes in employment relationship/job function.

### **Exit Interviews**

In a termination or voluntary resignation situation, PCM management may conduct an exit interview to discuss an employee's reasons for leaving and any other impressions that the employee may have about PCM. During the exit interview, employees can provide insights into areas for improvement that PCM can make. Every attempt will be made to keep all information confidential.

### **Termination**

If you resign, it is important to:

- **Notify your supervisor immediately.** It is preferred that employees provide PCM with written notice of two weeks whenever possible. More notice is always preferred and encourages to effectively plan transitions and staffing.

It should be noted that:

- Vacation or termination pay does not extend the effective date of termination beyond the last day worked.
- Your final paycheck will be processed with the normal pay schedule.
- Health benefits extend to the last day of the month in which your employment ended.
- Long-Term Disability coverage ends on your date of termination.
- All property belonging to PCM must be returned promptly and PCM must be notified immediately if your contact information changes after your departure.
- You may be eligible for COBRA benefits and the State Employee Benefits Board (SEBB) will ensure you receive information on how to access those benefits.

## IV. COMPENSATION

### **Pay Practices**

Our objective is to pay fair and reasonable wages to all employees in accordance with their job knowledge, quality and quantity of work performed, dependability, cooperation and job responsibility. Position pay is determined by several factors, such as job responsibilities, performance expectations, and market rate for jobs requiring similar experience, training and skills.

Each employee's hourly wage or annual salary will be reviewed at least once each year. The employee's review date will usually be conducted on or about the end of the school or fiscal year. Such reviews may be conducted more frequently for a newly created position or based on a recent promotion.

Salary schedules for guides and instructional assistants are subject to change without notice but are available on request from employees.

Every effort is made to avoid errors in your paycheck. Employees who believe an error has been made should notify school leadership and the finance team immediately. They will take steps to research the problem and endeavor to make any necessary corrections by the next regular pay day.

### **Pay Days**

PCM's pay frequency (pay period) is semi-monthly. If you are being paid on an hourly basis, your paycheck will reflect your salary assignment that will be annualized and paid in equal payments plus any adjustments needed based on your monthly timesheet.

Timesheets will include hours worked from the 1<sup>st</sup> to the 15<sup>th</sup> and 16<sup>th</sup> to last day of the month. Time sheets should be signed by your supervisor within 2 days of the end of the pay period and then turned into the Office Manager. If you are being paid on a salaried basis, your salary will be annualized and paid in equal payments each pay period. If you are being paid hourly your pay may be annualized as well and paid in equal payments each pay period. Any overtime incurred will be paid out within the respective pay period it was accrued.

The workweek is from Monday to Friday. Paydays are the 10<sup>th</sup> day of the month (or closest business day) and the 25<sup>th</sup> (or closest business day) each month. However, if the payday falls on a holiday, you will be paid on the last business day preceding the holiday.

### **Time Sheets (hourly employees only)**

For hourly employees, time sheets are PCM's way of keeping track of actual hours worked so that you will be paid correctly. Even if the employee is paid on an annualized basis a time sheet must be maintained to reconcile the annualization and track time and effort.



Your responsibility is to:

- Fill out your timesheet, indicating hours worked
- Review your timesheet
- Obtain your supervisor's approval
- Fill in Holiday hours\*
- Return it to the office manager no later than the 5<sup>th</sup> of each month for the first pay period and 20<sup>th</sup> of the month for the second pay period.

\*Hourly employees are entitled to get paid for hours on Federal holidays that fall on workdays (Memorial Day, July 4<sup>th</sup>, New Years, Christmas, etc.) and will only get paid according to their full-time equivalent based on an 8-hour workday. For example, a 0.5 FTE employee would get paid 4 hours.

### **School Breaks**

During long term school breaks (spring and winter breaks), hourly employees are not entitled to any pay unless the employee is asked to come in and work during the break. If this occurs, all typical timesheet practices must be followed.

### **Payroll Deductions**

Two kinds of deductions are made from your earnings:

- Those required by law, including federal and, where applicable, state withholding taxes, Social Security/Medicare taxes (an amount determined each year and matched equally by PCM), and, by court order, garnishments/wage levies as required in the settlement of certain legal matters.
- Those authorized by you, such as contributory benefit plans, insurance, charitable donations, etc.

### **Automatic Payroll Deposit**

As a service to you, we have implemented a system whereby payroll checks may be automatically deposited into your bank account(s). You may have all or part of your check directly deposited into your bank account(s). A paycheck stub will still be prepared for you, indicating the amount of the deposit(s) and will be accessed online. You will not receive a paper copy of your paycheck stub unless requested. The direct deposit service can be arranged through the PCM payroll process. Please contact the PCM leadership team if you have additional questions.

### **Overtime Pay**

Fluctuations in PCM's work schedule may require your supervisor to ask you to work overtime for after school tutoring, Montessori Feast, Curriculum Night, International Feast, and other school events.

- **Nonexempt Employees:** Nonexempt employees who are eligible for overtime pay, according to the Fair Labor Standards Act (FLSA) or their state's law, will be paid at one and one-half times their regular hourly rate for hours worked in excess of 40 in a defined work week. Holiday and vacation hours will not be considered time worked for purposes

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of calculating overtime pay. In all cases, prior supervisor approval is required to work overtime.

- **Exempt Employees:** Exempt employees are generally professional positions and such roles often require employees to work more than 40 hours in a given week. Compensation for this expectation is included in an exempt employee's salary rate and such employees are not eligible for overtime by law and will not be paid for overtime. Exempt employees are expected to work the hours necessary to perform their job duties.

Your cooperation in adjusting to changes in your work hours due to fluctuating work requirements is appreciated. Any request you may have for an adjustment to your regular or overtime work schedule should be discussed with your supervisor. We reserve the right to establish different workweeks in different work groups.

#### **Additional Compensation**

Employees may be eligible from time to time to receive additional compensation for additional work. This may come in the form of stipend contracts for leading clubs, extended travel with students, or teaching summer school. The amount paid on a stipend contract will be based on an hourly rate for the work being asked to do and established on a separate stipend schedule. All employees working a supplemental contract will receive their contract at the beginning of the activity and will be paid on the first check following the end of the activity.

#### **Inclement Weather and Natural Disasters**

PCM will coincide with decision of Pullman School District regarding the closure of school for inclement weather. If there is a question about whether the facility will remain open, you should call the Head of School in advance of your starting time.

If you are reluctant to drive in threatening weather, you are encouraged to carpool with others whose vehicles might be better equipped to handle the conditions, or to use public transportation. You are encouraged to make every effort to arrive at work on time whenever the facility is open. Employees who do not report to work when the facility is open must use paid vacation time or take an unpaid day. That said, PCM strongly values employee personal safety and concerns should be discussed with the PCM leadership team.

PCM will utilize email to text emergency notification, school email, local news and radio stations and social media accounts to notify parents, students, and staff of any closures.

#### **Travel Time (hourly employees only)**

PCM compensates nonexempt employees for business travel. The following are some of the criteria that establish what is - and what is not - business travel. Check with your supervisor if you have any questions regarding travel time.

- Time spent in ordinary travel to and from work is not considered hours worked and is not paid.
- When travel to a temporary job site is required, such time may be paid if you are a nonexempt employee who is: (1) required to report to your regular office at the

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beginning or end of the day; (2) required to perform work for PCM while traveling; or (3) required to drive an organization vehicle or transport other workers to a temporary job site.

- Exempt employees are not eligible for additional compensation for travel time.

All employees who operate vehicles in connection with their employment with us must possess valid driver's licenses and may be asked to sign forms authorizing PCM to examine their driving records.

### **Performance Evaluations**

PCM founders believe to build and maintain a culture that supports our mission, vision, and core values and that acknowledges the Montessori Developmental Core, we must be constantly intentional about constructing and tending to our team. The founders are not only committed to serving all students and helping them to develop to their full potential but are equally committed to the same endeavor for PCM staff. With this goal in mind and the recognition that high quality guides are another foundational component to a successful school, PCM will employ practices and tools from National Center for Montessori in the Public Sectors (NCMPS) Montessori Assessment Playbook. The Playbook tools are specific to developmental models and are tailored to requirements for operation of a high-quality public Montessori program. All personnel will be trained in use of these tools, not only to understand how they are administered but also to obtain a broader picture of how their role fits in and supports other roles within the PCM program.

PCM is committed to maintaining productive working relationships with all employees through frequent feedback on a formal and informal basis. Feedback includes knowing what is expected and how current performance is meeting the standards, goals, and expectations set. To establish a clear path for continuous cycle of improvement PCM employees will work with their supervisor to establish an Annual Growth Portfolio where they will establish and track goals, keep appraisal instruments and resources, coaching notes, and evidence of progress toward goals.

PCM's evaluation system will not be punitive or perfunctory in nature, but rather will be used as a tool for holding high expectations, making those expectations transparent to all, and constructing a staff culture of excellence and collaboration with a unified vision of quality. PCM founders believe that for guides to feel truly valued, they must be treated as the professionals they are. To this end our leadership model includes guides as part of our leadership team. Our leadership team collaborates weekly to discuss students, examine available data, identify student and program needs, plan interventions, and ensure we are all working cohesively to create a consistent high-quality experience for all PCM students and families.

Formal opportunities to review and reflect on AGP's will occur each trimester and each employee will engage in a mid-year and end of year evaluation meeting with their supervisor. PCM evaluations may also include confidential feedback from managers and other employees. The results of these evaluations will include both a celebration of an employee's strengths,

identification of growth areas, and reflection on goals and establishment of new goals when appropriate.

### **Employees' Responsibility**

Your career development depends on effective performance in your current job and taking the initiative to continue your growth.

A performance evaluation provides an opportunity for frank discussion about your job performance and goals. The value of the evaluation is directly related to a mutual understanding between you and your supervisor about your job. If you do not understand what is expected of you, be sure to ask questions until you do. Your annual goals and evaluations should reinforce your job description. At times, your job description may need alteration, and this should be discussed with the PCM Administrative team.

The performance review process requires employee participation. You may be asked to submit a self-evaluation of your performance to your supervisor. This will help to ensure that you have input into the performance evaluation process as you highlight your perception of your accomplishments and desires for future development. Performance evaluation is a cooperative process.

### **Management's Responsibility**

Supervisors share the responsibility for staff development by setting expectations for performance and monitoring employee progress. Supervisors will support and guide employees to create and maintain their Annual Growth Portfolio, something each supervisor engages in as well. Supervisors will arrange an initial meeting to reach a mutual understanding of the responsibilities, duties, goals, and behaviors upon which your performance will be evaluated.

The purpose of the formal evaluation is to review progress toward previously established goals, develop and discuss new goals, and determine individual career development. Frequent, ongoing feedback throughout the year is important for improved performance and growth.

You will be asked to sign the review form verifying that you participated in the evaluation and discussion. You will be encouraged to submit comments about the appraisal, which will become part of the record. If you disagree with the performance review, you may discuss the differences with your supervisor in an effort to reach a mutually satisfactory resolution.

### **Reimbursed Expenses**

Employees are reimbursed monthly for authorized school business related expenses. **All expenses must be supported with receipts or approved documentation and the PCM Reimbursement Form.** Business expense forms can be obtained in the school office and should be returned to the Office Manager.

PCM recognizes that employees may be required to travel or incur other expenses from time to time to conduct business and to further the mission of this non-profit organization.

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The purpose of this Policy is to ensure that:

- adequate cost controls are in place
- travel and other expenditures are appropriate
- a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by employees

It is the policy of PCM to reimburse only reasonable and necessary expenses actually incurred by employees.

**Qualification of Expenses:** When accruing business expenses, PCM expects employees to:

- Exercise discretion and good business judgment with respect to those expenses
- Be cost conscious and spend PCM's money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses with supporting documentation

**Expenses must be submitted within 30 days of the qualifying expense in order for the employee to receive reimbursement and will be paid at the end of that month.**

Submission requirements are applicable to both employees seeking reimbursement for their expenditures, as well as those who have access to a PCM credit card. Paying for expenses on a PCM credit card shall not be used to circumvent these requirements.

#### **Local Travel**

For the purpose of this Policy, local travel shall be considered any travel within the Pullman region (i.e. close enough that an overnight stay is not included). In these instances, PCM will reimburse employees for reasonable parking expenses incurred. Parking/speeding tickets will not be reimbursed.

*Note: Miles travelled in excess of one's normal daily commute are tax deductible to the employee at rates determined by the IRS to the extent that they have not been reimbursed by the employer. Please keep note of all such miles travelled and be sure to include on your itemized personal income tax deductions!*

Employees using their own vehicle for organization business must agree to maintain, at all times, automobile liability and property damage insurance covering the employee's own car and any other car that may be used in the conduct of his or her business. The Organization requires that third-party liability coverage should be a minimum of \$1,000,000, property damage coverage be a minimum of \$100,000, and reserves the right to see proof of such insurance.

#### **Overnight Travel – Airfare/Transportation**

- Fares and hotels should be booked as soon as is reasonable after travel dates are confirmed.
- PCM will pay for Coach-class tickets; any upgrades can be purchased by employees personally. Extraordinary ticket prices will be reviewed and may not be reimbursable.

- Other methods of travel (rail, personal vehicle mileage) will be 100% reimbursable to the degree they are cheaper than airfare to the same destination.
- PCM will reimburse employees for up to \$40 per day for meals.

**Itemized receipts are required for all meals included in the reimbursement request.**

Whenever group meals are covered by a single individual, this individual should submit an itemized receipt listing all others included in the meal and the amount of their daily allowance to be allocated from each.

**Additional Reminder**

PCM maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Expenses that are not reimbursable include, but are not limited to:

- First class tickets, upgrades or excessive baggage fees
- Travel insurance
- Movies, entertainment, or liquor
- Overnight travel without prior approval

**Certificated Staff Compensation**

**2022-23 Guide Annual Salary Schedule**

Years Exp.	BA	BA+45	BA+90	MA	MA+45	MA+90
0	46,630	49,129	51,627	52,482	55,722	58,962
1	47,259	49,815	52,349	53,065	56,501	59,568
2	47,856	50,460	53,026	53,653	57,232	60,172
3	48,471	51,071	53,669	54,210	57,925	60,780
4	49,078	51,742	54,374	54,795	58,686	61,409
5	49,701	52,385	55,050	55,386	59,416	62,040
6	50,342	53,033	55,730	55,995	60,150	62,643
7	51,470	54,222	56,979	57,135	61,498	63,916
8	53,119	55,991	58,838	58,926	63,505	65,863
9	53,119	57,815	60,755	60,736	65,574	67,869
10	53,119	59,690	62,726	62,644	67,701	69,926

11	53,119	61,654	64,790	64,604	69,928	72,042
12	53,119	63,671	66,909	66,645	72,216	74,246
13	53,119	65,738	69,081	68,753	74,560	76,499
14	53,119	67,812	71,261	70,926	76,913	78,841
15	53,119	69,578	73,117	72,769	78,915	80,890
16+	53,119	70,969	74,579	74,223	80,494	82,508

*\*Employees who have maxed out the salary schedule will be allocated the state implicit price deflator (IPD) on top of this step in on the scale.*

**Commented [LS1]:** Updated salary schedule with step 45 added and 6% increase applied.

**Private Montessori School experience will be counted under the following conditions at the following rate:** 4 years' service as a qualified lead guide with MACTE accredited training at a Montessori private school will be considered as equivalent to 1 year of service on the schedule above. Partial progress towards experience (example 6 months) will not be used in salary calculations. Exact thresholds must be met or exceeded for the employee to be placed at that level.

#### Masters Degrees

In order to qualify for an increase in pay for a Bachelor's or Master's degree, the degree must come from an accredited institution recognized by the state of Washington (<http://www.k12.wa.us/certification/colleges/default.aspx>). Partial progress towards credit hours earned (+83 credit hours earned) will not be used in salary calculations. Exact thresholds must be met or exceeded for the employee to be placed at that level. For credits to be counted they must be earned from an accredited institution. Clock hours may be translated to credit if they are WA accredited clock hours or equivalent. Clock hours convert at a rate of 1 hr = 0.1 credits (example 10 clock hours count as 1 credit). It is the responsibility of the employee to track and retain evidence of credits and clock hours. It is also the responsibility of the employee to ensure these are accounted for by the school by submitting relevant evidence in a timely manner.

**Commented [LS2]:** Add language about what credits count. Did a sampling of what schools across the charters sector did. Huge variability. This example was the closest to what staff had hoped for and is what another school does. The logic is there as well.

#### Rationale for the above salary schedule

The salary schedule for PCM was modeled after the 2019-20 Pullman School District Certificated Salary Schedule. It was developed in order to be competitive with rural districts serving students in eastern Washington. All guides entering PCM will be placed on the salary schedule for their documented years of experience and professional degree. In addition, indirect incentives to work at PCM include: a family-like community of professionals with a common mission and vision, a high level of professional development, an exceptional coaching model, high-quality teaching teams, opportunities for innovation and creativity with a strong evidence-based curriculum, and being valued as a professional.

#### 2022-23 Stipend Compensation Schedule

Activity/Position	Compensation
Special Education Guide-Director of Specialized Programs	\$15,000 on top of salary determined from the 2022-23 Teacher/Guide Salary Schedule
Multilingual Education Coordinator	\$5,000 on top of salary determined from the 2022-23 Teacher/Guide Salary Schedule

**Commented [LS3]:** Adjusted stipend to be more reflective of other schools and account for the management of paras and the time required outside of school hours for reporting and compliance.

### Non-Certificated (non-Exempt) Staff Compensation

#### 2020-21 Instructional Assistant Compensation Schedule

Years of Service	No Teaching Cert. (\$/hour)	Teaching Cert. (\$/hour)
0	\$18.25	\$21.10
1	\$18.80	-
2	\$19.36	-
3	\$19.94	-
4	\$20.54	-

#### Rationale for compensation schedule:

PCM's proposed compensation schedule, modeled after the 2019-20 Pullman School District Paraprofessional Compensation Schedule, is featured above. Our proposed compensation schedule is comparable with rural districts serving students in eastern Washington and is reflective of the role instructional assistants play at PCM in contrast to Paraprofessionals in a traditional school setting.

**Commented [LS4]:** Added language to clarify....para and IA role is not exactly equivalent.

Pay for someone with a teaching certificate is based on the rate of pay they would receive as a substitute in our building. These employees are often called upon to sub and we want to ensure they are compensated for the experience they bring to our organization.

#### 2022-23 Nurse Compensation Schedule

Years of Service	Hourly Rate
0	\$37.19
1	\$37.74
2	\$38.30
3	\$38.88

**Commented [LS5]:** Added all the following salary schedules. Nurse is higher than average to bridge the gap between school pay and field of nursing pay (this is one reason schools have such a hard time finding nurses).



4	\$39.48
5	\$40.10
6	\$40.74
7	\$41.40
8	\$42.08
9	\$42.78
10	\$43.50

**2022-23 Bus Driver Compensation Schedule**

<b>Years of Service</b>	<b>Hourly Rate</b>
0	\$17.70
1	\$18.25
2	\$18.81
3	\$19.39
4	\$19.99
5	\$20.61
6	\$21.25
7	\$21.91
8	\$22.59
9	\$23.29
10	\$24.01

**2022-23 Food Service Professional Compensation Schedule**

<b>Years of Service</b>	<b>Hourly Rate</b>
0	\$15.20
1	\$15.75
2	\$16.31
3	\$16.89

4	\$17.49
5	\$18.11
6	\$18.75
7	\$19.41
8	\$20.09
9	\$20.79
10	\$21.51

#### 2022-23 Office Assistant Compensation Schedule

Years of Service	Hourly Rate
0	\$15.20
1	\$15.75
2	\$16.31
3	\$16.89
4	\$17.49
5	\$18.11

## IV. BENEFITS

### Benefit Programs

Information about benefits coverage is available on the staff section of the school website. We may modify, add to, or eliminate any of the benefits described in this guide. Employees will be informed about all changes to their benefit package. *The official plan documents supersede this summary; please refer to them for more detailed information.*

### Eligibility for Health Benefits

**You are eligible for School Employee's Benefits Board (SEBB) if you are a regular employee who is regularly scheduled to work at least 630 hours per year.** If the employee's first day of work is on or after September 1st, but no later than the first day of school, coverage begins on the first day of work OR if the employee's first day of work is any other date of the school year after the first day of school, coverage begins the first day of the month following the employee's first day of work.

Eligible members of your family may also participate. They include the following:

- Your spouse

- Domestic partner (Affidavit of Domestic Partnership required)
- Dependent children under age 26 (unmarried and tax dependents of the subscriber)
- Disabled children may be eligible, regardless of age, if approved by the insurance organization

You may enroll your family when you are first hired. Their coverage will begin when your coverage begins. If you do not enroll eligible dependents at the time of hire, you have only two options available to you to obtain coverage. They are:

1. Open enrollment dates in the fall where changes made will take effect January 1<sup>st</sup>, or
2. Qualifying Events, examples of which include marriage/divorce, birth or adoption of a child, spouse's new coverage or loss of coverage through their employer, and others (please contact the PCM leadership team if you believe you have or will have a qualifying event). When specified, you will need to provide proof of the qualifying event. Acceptance under this option is at the discretion of the insurance organization.

***For more specific details about the health care benefits, please refer to a summary of the health care benefits and the official plan document.*** In case of a conflict between the employee handbook, the benefit summary sheet and/or the official contracts and documents, the official documents will govern.

PCM reserves the right to modify, add to, or eliminate any of the benefits offered at any time. We will keep you informed about all changes to your benefit package.

If you choose to enroll in benefits and have premium payment responsibility, you will be charged the cost of these benefits through regular payroll deductions.

#### **Medical/Dental/Vision Benefits**

You have a choice in selecting medical, dental and vision coverage for yourself and your dependents. The plans offered cover necessary services and supplies as outlined in the plan booklet. Please refer to the benefit summary for a description of each plan.

#### **COBRA - Continuing Health Benefits**

If your health benefits end due to a "qualifying event" for you and/or your dependent(s), you may continue the same coverage you had as an active employee for a period of time. The federal law that permits this extension of coverage is known as the Consolidated Omnibus Budget Reconciliation Act, commonly referred to as *COBRA*.

If you qualify, you and your dependents may choose COBRA coverage under our current organization health insurance plans. To preserve your rights under COBRA, you must submit notification within 60 days of a qualifying event (which may include a reduction in hours of work, divorce, employment termination, or a covered dependent ceasing to be a dependent). While you continue coverage under COBRA, your health benefits provide the same features of coverage as those for active employees.

Following is information about qualifying events and length of coverage:

<b>Qualified Beneficiary</b>	<b>Qualifying Event</b>	<b>Length of Continuation</b>
<b>Employee and/or covered dependent(s)</b>	<ul style="list-style-type: none"> <li>• Voluntary or involuntary termination of employment (except for gross misconduct), including retirement</li> <li>• Reduction of hours</li> </ul>	18 months  29 months if due to employee/ dependent disability
<b>Covered dependent(s)</b>	<ul style="list-style-type: none"> <li>• Death of employee</li> <li>• Divorce or legal separation</li> <li>• Dependent child ceases to qualify as a dependent under the plan (limiting age)</li> <li>• Active employee becomes entitled to Medicare</li> </ul>	36 months

#### **Life Insurance and Accidental Death and Dismemberment (AD&D) Insurance**

The SEBB Program provides basic life insurance and basic accidental death and dismemberment (AD&D) insurance at no cost to employees who are eligible for the employer contribution toward SEBB benefits. If eligible, you will automatically be enrolled in basic coverage, even if you waive medical coverage.

#### **Other Supplemental Benefits**

Under the SEBB program employees who qualify for benefits are eligible for supplemental benefits such as Life Insurance, AD&D, Medical Flexible Spending Arrangements (FSA) and Dependent Care Assistance Program (DCAP). The employee is responsible for any additional costs associated with these supplemental benefits.

## IV. RETIREMENT

### **School Employee's Retirement System (SERS)**

SERS became effective September 1, 2000 and has both a Plan 2 and a Plan 3. An individual establishes membership in the system by being employed as a classified employee of a school district or an educational service district.

- Beginning July 1, 2007 new SERS members and potential SERS members (substitutes) with no prior PERS Plan 2 service hired into eligible positions have 90 calendar days to choose between Plan 2 or Plan 3, or the employer defaults them into Plan 3.
- Effective August 1, 2009 new SERS members with prior PERS Plan 2 are also given the 90-day plan choice option.

Plan 2 members can retire at age 65 with five years of service or at age 55 with 20 years of service. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 2 provides disability and survivor benefits.

Plan 3 members have a two-component benefit structure: a defined benefit component and a defined contribution component. Members are eligible for the defined benefit component at age 65 if they have:

- Ten service credit years; or
- Five service credit years, including 12 service credit months after attaining age 44; or
- Five service credit years by September 1, 2000, under Plan 2 and transferred to Plan 3.

Members are also eligible for the defined benefit component at or after age 55 if they have at least ten service credit years. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 3 provides disability and survivor benefits. Members who separate from employment, at or before the defined benefit eligibility date, have immediate access to the defined contribution component.

### **Teachers' Retirement System (TRS)**

Beginning July 1, 2007, new and potential (substitute) TRS members hired into eligible positions have 90 calendar days to choose between Plan 2 or Plan 3, or the employer defaults them into Plan 3.

An individual establishes membership in the system by being employed as a guide in the public schools. "Guide" means any person who is qualified to teach and who is employed by a public school as an instructor, administrator or supervisor.

Plan 2 members can retire at age 65 with five years of service or at age 55 with 20 years of service. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 2 provides disability and survivor benefits.

Plan 3 members have a two-component benefit structure: a defined benefit component and a defined contribution component. Members are eligible for the defined benefit component at age 65 if they have:

- Ten service credit years; or
- Five service credit years, including 12 service credit months after attaining age 44; or
- Five service credit years by September 1, 2000, under Plan 2 and transferred to Plan 3.

Members are also eligible for the defined benefit component at or after age 55 if they have at least ten service credit years. Retirement benefits for members who retire before age 65 are actuarially reduced. Plan 3 provides disability and survivor benefits. Members who separate from employment, at or before the defined benefit eligibility date, have immediate access to the defined contribution component.

### Eligibility

You are eligible to enroll in SERS/TRS on the date of your hire. A position has to work at least 70 hours in 5 months of a school year in order to be eligible.

**Commented [MP6]:** Insert: "A position has to work at least 70 hours in 5 months of a school year in order to be eligible"

### Employee Contributions

When you enroll, you choose how much you want to contribute, up to the IRS annual limit. Your contributions come straight out of your paycheck before federal income taxes are withheld.

**Commented [MP7]:** Insert: "Depending on the plan you choose, you can choose how much you want to contribute, or you will be tied to the contribution percentage in the plan you chose"

The IRS limits the annual dollar amount you can put into tax-deferred retirement plans. This dollar limit may change from one year to the next. The payroll system recognizes when you have reached the limit, and deductions will automatically stop.

Depending on the plan you choose, you can choose how much you want to contribute, or you will be tied to the contribution percentage in the plan you chose

### Organization Contributions

PCM will make an annual contribution to your account determined by the State and the plan you are placed into. PCM has no say in the contribution amount. The organization contribution amount may vary annually, but you will be given 60 days' notice of any changes. You qualify for the organization contribution if you are currently participating in the plan.

**Commented [MP8]:** Insert: "Determined by the State and the plan you are placed into, PCM has no say in the contribution amount"

### When Participation Ends

Your participation in SERS/TRS will end on the day you leave PCM for any reason, including termination, retirement, and disability, or otherwise cease to be an eligible employee.

### Your Beneficiary

When you enroll in SERS/TRS, you will name a beneficiary who will receive the vested balance of your plan account if you die. Your beneficiary can be anyone you want, but if you choose someone other than your spouse, your spouse will have to sign a consent form. Opening and management of your account will be explained as part of onboarding and any questions should be addressed to the PCM leadership team.

### **Workers' Compensation Insurance**

If you are injured on the job or contract an occupational disease, you may be entitled to medical care and wage replacement (time-loss) benefits through the workers' compensation insurance provided by PCM. A small portion of this premium may be paid by you through payroll deduction, as provided by state law.

If you suffer an on-the-job injury or become aware that you have contracted an occupational disease, you must notify the PCM administrative team as soon as possible and complete an accident report.

### **Social Security/Medicare**

As you are aware, the federal government requires you to contribute a portion of your wages to Social Security/Medicare, which should provide you with income and medical benefits when you retire or become disabled. This deduction is a percentage of your annual compensation, up to a predetermined amount. PCM also contributes a matching amount to this program on your behalf.

### **Unemployment Insurance**

Unemployment Insurance is a federal/state program that provides some compensation to workers who are temporarily and involuntarily unemployed. PCM contributes to this program on your behalf with each payroll.

For more information regarding this benefit, contact the PCM leadership team or your local Employment Security Office.

### **Questions?**

Since this section of your Staff Handbook provides only plan highlights, please refer to the SEBB (State Education Benefits Board) and DRS (Department of Retirement Systems) portals for more details. Links to these portals can be found on the school website on the Staff page. You may also contact our Chief Financial Organization account manager Matt Paolini at [matt.paolini@joulegrowth.com](mailto:matt.paolini@joulegrowth.com)

## VI. LEAVES

### Description of Leave

The following section describes PCM's (PCM) approach to annual leave for both salary and hourly employees. It is the mission of the school to deliver a world-class education to students and this requires staff to be present as much as possible. Washington State is also facing a substitute shortage which inhibits most schools in our area from finding qualified guest guides. Staff are encouraged to take personal time during the year to refresh when needed. They also are encouraged to take sick leave when necessary to ensure a healthy recovery and to prevent the spread of infectious disease. Below is a condensed list of leave benefits for staff. The subsequent sections provide more detail on these categories.

**Salaried Employees** - At the beginning of the year guides and administrative staff will be allotted the following annual leave amounts. All of the following information is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract.

- **Paid Time Off (PTO)** -
  1. 40 hours (5 days) to be used at the employee's discretion. This bank of time may be used for any purpose, but needs to be pre-approved by the Head of School or Montessori Coach prior to accessing these days.
  2. No PTO will be allowed to be rolled over to the following school year, nor will they be cashed out.
  3. Unused PTO days will not be paid to employees upon termination of employment.
- **Sick Leave (Illness, Injury, or Emergency)** -  
Employees will accumulate the greater of:
  1. 48 hours (6 days) to be used when the employee is unable to perform their duties because of personal illness, injury, or disability.
  2. 40 hours (5 days) may be rolled over into the following school years for a total of 88 hours (11 days) to be banked at any one time.

**Hourly Employees** - At the beginning of the year hourly staff will be allotted the following annual leave amounts. All information following is assumed per 1.0 FTE. Any employee working less than full-time will receive a prorated amount per their contract.

- **Paid Time Off (PTO)** -
  1. 16 hours (2 days) to be used at the employee's discretion. This bank of time may be used for any purpose, but needs to be pre-approved by the Head of School prior to accessing these days.
  2. No PTO will be allowed to be rolled over to the following school year, nor will they be cashed out.
  3. Unused PTO days will not be paid to employees upon termination of employment.



- Sick Leave (Illness, Injury or Emergency)
  1. 43.2 hours (5.4 days) to be used when the employee is unable to perform their duties because of personal illness, injury, or disability.
    - a. This amount corresponds with WA states requirement for hourly employees that requires a rate of 1 hour of sick leave accrued per 40 hours worked. The sick leave total will be reconciled quarterly to align with hours worked using the 1 per 40 ration compared against hours actually worked and the total sick time granted at the beginning of the year (currently set at 5.4 hours for full-time hourly employees).
  2. 40 hours (5 days) may be rolled over into the following school years for a total of 83.2 hours (10.4 days) to be banked at any one time.

All employees - Other leave: All eligible employees are entitled to the following PCM, Federal, and Washington State leave, details are provided below (pages 37-40):

- **Federal Family and Medical Leave (FMLA):** Federally protected unpaid leave for eligible employees.
- **Federal Military Caregiver Leave:** Federally protected unpaid leave for eligible employees.
- **Washington Family Leave Act (FLA):** State protected unpaid leave for eligible employees.
- **Washington Family Care Act:** State protections to uses of PTO for caring for family members.
- **Washington Pregnancy Disability Act:** State protection for using leave for pregnancy and childbirth.
- **Washington Paid Family and Medical Leave:** State provided leave for eligible employees related to medical leave.
- **Domestic Violence Leave:** State protection for using leave for reasons related to domestic violence, sexual assault, or stalking.
- **Bereavement:** 3 paid days provided for immediate family member death
- **Jury Duty:** 10 paid days provided for jury duty

### Recording Absences

It is the responsibility of the employee to record their absence in Gusto on the day that it is taken. PCM staff will monitor and reconcile absences for payroll and accounting purposes.

### Further Details: Sick Leave

Unless otherwise provided for or as approved by the Head of School, sick leave is to be used by regular full-time employees in accordance with the following provisions:

- Sick leave is to be used only in the event of illness of the employee, the employee's immediate family, or someone dependent on them for care, and for no other purpose.
- Misuse of sick leave is cause for termination of employment.
- For the purposes of this section, "immediate family" is defined as a spouse, partner, parent, child, sibling, grandparent, any other relative permanently residing with the

employee, or any other person as defined by the Head of School or the Board of Trustees.

Notice of absence from work due to illness should be provided to the Montessori Coach and the Head of School with as much advance notice as possible, and by 6:00 a.m. on the day of the absence, allowing reasonably enough time for the Montessori Coach to find a substitute teacher, in the instance of instructional employees, or temporary help, in the instance of administrative staff.

Employees must provide notice of absence from work due to illness each day of their absence. If an employee is absent for three (3) or more consecutive days due to illness or injury, a physician's statement must be provided verifying the illness and its beginning and end dates.

When possible, such as in the event of foreseeable extended illnesses and planned medical procedures, advance notice of the use of sick leave should be given to the employee's supervisor at least five (5) days in advance.

Excessive tardiness, absenteeism, or an unauthorized absence may result in disciplinary action, up to and including termination of employment.

Notice of total sick leave used should be provided to the Montessori Coach upon an employee's return to work. Sick leave shall be used in increments of one-half workday.

Unused sick leave benefits of 40 hours or less must carry over to the next year. Unused sick leave days will not be paid to employees upon termination of employment.

#### **Shared Sick Leave**

The shared paid sick leave program provides employees the opportunity to receive and use donated paid sick leave, and to donate their paid sick leave to other employees.

#### To Apply

Employees must apply to receive/donate shared paid sick leave through the Head of School or their designated representative. An employee is eligible to apply for and use shared paid sick leave 90 calendar days after the start of employment.

If an employee wishes to participate in the shared paid sick leave program, the employee must complete the Employee Request to Receive Shared Paid Sick Leave form or complete the Employee Request to Donate Paid Sick Leave form and provide the form to the Head of School or their designated representative.

Head of School or their designated representative is responsible for:

- Ensuring employees meet the eligibility criteria for receiving and donating shared paid sick leave;
- Approving requests to receive/donate shared paid sick leave; and
- Monitoring the use of shared paid sick leave.

#### Donated Paid Sick Leave

Donated paid sick leave will be recorded as if the donating employee had used the time and will reduce the donating employee's available balance of paid sick leave.

#### **Key Guidelines to Using Paid Time Off (PTO):**

1. You must receive approval from the PCM Administrative Team prior to taking Paid Time Off.
2. You may not schedule your last paid workday as a vacation day. Unused leave will not be paid out should you end employment with PCM.

When possible, a minimum of one week's notice should be given to your supervisor, in order to schedule and accommodate substitutions. When advanced notice is not possible, as in the case of emergency or illness, **email BOTH the office AND Montessori Coach AS SOON AS POSSIBLE** with notification of your absence and day's plans for a substitute. Should a substitute be required, time must be taken in 4-hour increments.

#### **Blackout Dates**

There are times throughout the year when finding a substitute may constitute a significant issue for the school. These days will be blacked out and staff will not be allowed to take leave, paid or unpaid, on these days. Should an emergency take place on one of these days, the staff member must connect with their supervisor to inform them of the need to be absent.

#### Blackout dates include:

- July and August professional development (dates to be determined by Head of School)
- First two weeks of school
- Last two weeks of school
- Wednesday afternoon staff development times
- Conference and Conference preparation days
- Data days
- Major school event nights identified on the annual school calendar (ex. Montessori Feast, International Feast, etc).
- School Vacations - The day before or after school holidays or breaks (Indigenous People's Day, Veteran's Day, Winter Break, Dr. Martin Luther King Jr. Day, President's Day, Spring Break, Memorial Day, Juneteenth)

### Unpaid Leave

An employee needing to take unpaid leave must have the leave approved in writing by their supervisor prior to the leave being taken. It is at the sole discretion of the supervisor, in consultation with the HOS, whether or not to approve the leave.

### Family and Medical Leave (FMLA)

After twelve months of employment with PCM, an employee who has worked at least 1,250 hours in the twelve months preceding the commencement of the leave is eligible for up to twelve weeks of unpaid leave during a twelve-month rolling period. The twelve-month rolling period is measured forward from the date when the most recent family/medical leave began. This leave will be administered according to regulations governing the federal Family and Medical Leave Act of 1993 (FMLA).

Leave may be taken for the following reasons:

- ✓ The birth of a child
- ✓ The placement of a child for adoption or foster care
- ✓ To care for a spouse, child, or parent with a serious health condition
- ✓ Your own serious health condition
- ✓ Military Exigency Leave: for urgent needs related to a relative's (spouse, child, or parent) deployment to a foreign country or call to active duty from the military reserves

**Military Caregiver Leave:** A 26-week period of unpaid leave within a 12-month period may be available to an FMLA-eligible employee whose relative (spouse, child, parent, or relative for whom the employee is next of kin) has incurred a serious illness or injury while serving on active duty in the U.S. military. The service member or veteran must be receiving medical treatment or therapy for, or recuperating from, the serious injury or illness, and the injury or illness must have occurred within the five years preceding the date of treatment.

### Key Guidelines:

- Depending on the circumstances, your leave can be taken all at once, intermittently, or on a reduced leave schedule.
- Leave for birth or placement for adoption or foster care must conclude within twelve months of the birth or placement.
- Under the Washington Pregnancy Disability Act, leave taken for the period of sickness or disability due to pregnancy or childbirth will run concurrently with an eligible female employee's right to take twelve weeks of FMLA leave. FMLA leave will also run concurrently with Washington Family Leave Act (FLA) leave.
- When requesting a leave, provide your supervisor with as much advance written notice as possible (30 days is preferred). You must also complete a Family and Medical Leave Certification form.
- You may be required to provide certification from a qualified health care provider if the leave is due to a serious health condition. If certification is requested, you will have 15 calendar days to provide the certification. In some cases, an employee may be required to provide second and third medical opinions at the company's request.

- An employee on leave due to his or her own serious health condition or the serious health condition of a spouse, parent, or child may be required, depending on the circumstances, to provide periodic recertification that the leave is still necessary.
- An employee returning from leave taken for his or her own serious health condition may be required to provide medical certification of his or her ability to return to work.
- You will be required to use all of your accrued PTO and Emergency PTO, as well as, any floating holidays, as applicable. After your paid leave is exhausted, the remaining part of your leave will be unpaid.
- While on FMLA leave, you will continue to receive the same group health coverage that you held prior to the start of the leave. While you are on leave, you will be responsible for paying any portion of premiums you normally pay as an active employee.
- When you return from your leave, you will generally be eligible to return to the same position that you held prior to the leave. If that position is not available, the company will attempt to place you in an equivalent position.
- While on FMLA leave from PCM, you may not perform work for any other employer.
- If two employees who are married to one another both work for PCM, their annual leave entitlement may be limited to a combined total of twelve workweeks.

During FMLA leave, PCM will continue your health benefits just as if you had continued being at work. However, if you choose not to return to work, you will be required to reimburse PCM for any health insurance premiums the company has paid on your behalf during the leave.

Please contact the PCM Administrative Team to assist you with any questions you may have regarding FMLA leave or other types of leaves.

### **Washington Family Leave Act**

This Washington State Family Leave Act (FLA) builds on the similar benefits available under the federal Family and Medical Leave Act (FMLA), providing additional benefits to pregnant women and domestic partners.

After twelve months of employment with PCM, an employee who has worked at least 1,250 hours in the twelve months preceding the commencement of the leave is eligible for up to twelve weeks of unpaid leave during a twelve-month rolling period. The twelve-month rolling period is measured forward from the date when the most recent FLA leave began.

Leave may be taken for the following reasons (beyond the reasons that apply to FMLA):

- The birth of a child. This 12-week leave begins after the pregnancy disability leave ordered by the employee's medical provider (under the Washington Pregnancy Disability Act – see policy below), as opposed to FMLA leave, which runs concurrently with pregnancy disability leave and with FLA leave.
- To care for a registered domestic partner with a serious health condition
- If you exhaust all or part of your 12-week FMLA leave entitlement for an exigent reason related to a military deployment or for military caregiver leave, you still have

access to all 12 weeks of your state FLA leave for self-care or the care of a seriously ill family member.

FLA leave will be administered under the same guidelines as FMLA leave (see the previous policy), with one exception: the company will not continue to pay the employee's health benefit premiums while he or she is on FLA leave. The employee will be responsible for paying health benefit premiums for any period of FLA leave that continues after FMLA leave is exhausted.

### **Washington Family Care Act**

Employees are entitled to use accrued PTO to care for the following:

- A child of the employee who has a health condition that requires treatment or supervision
- A spouse, registered domestic partner, parent, parent-in-law, or grandparent of the employee who has a serious health condition or an emergency condition (including short-term care of a pregnant spouse or registered domestic partner, during or after childbirth, as needed)

Employees are required to provide as much advance notice of the need for such leave as possible. For the purposes of this policy, "child" means a biological, adopted, or foster child, stepchild, legal ward, or a child of a person standing in *loco parentis* who is under 18 years of age, or 18 years of age or older and incapable of self-care because of a mental or physical disability.

If the reason for the leave is the serious health condition of a spouse, parent, parent-in-law or grandparent, the normal certifications required by the organization under our vacation and sick leave policies will apply.

### **Washington Pregnancy Disability Act**

Leave is provided for a woman for the period of time that she is sick or temporarily disabled because of pregnancy or childbirth. The length of the leave is determined by the attending physician, based on medical necessity and the woman's individual condition. Six to eight weeks of leave is commonly recommended by health care providers for childbirth without complications, but the amount of leave can vary.

### **Washington Paid Family and Medical Leave (PFML)**

Paid Family and Medical Leave is a new benefit for Washington workers. It provides benefits when a serious health condition prevents you from working or when you need time to care for a family member, bond with a new child or spend time with a family member preparing for military service overseas. Please refer to this website (<https://paidleave.wa.gov/>) for information on the WA PFML program.

**Domestic Violence Leave**

In addition to Family Care Leave, employees in Washington State are entitled to take intermittent or other reasonable leave from work where there has been a situation of domestic violence, sexual assault, or stalking against the employee or the employee's family member (such as parent, spouse, child, parent-in-law, grandparent, or person with whom the employee has a dating relationship). Time off may be used to take care of legal or law enforcement needs, to get medical treatment or social services assistance, to relocate to a safer location, or to engage in safety planning. This time off may be paid from accrued vacation or may be taken without pay. During the leave, you will continue to receive the same group health coverage that you held prior to the start of the leave.

Advance notice is required whenever possible; at the latest, you should notify your supervisor of the situation by the end of the first day of leave. PCM may request written verification of the need for leave, including the reason leave is needed (i.e. domestic violence, sexual assault, stalking), the identity of the victim, and verification that the victim is a qualifying family member. PCM is committed to maintaining the confidentiality of the employee and the circumstances.

**Military Leave**

If you are ordered to serve or volunteer for military training or active duty in the Armed Forces of the United States, the National Guard, the United States Coast Guard, or the Public Health Service, you may be entitled to take a leave of absence for the length of the service, in accordance with applicable law.

You should provide your supervisor with a copy of the written orders requiring your attendance. Your reinstatement upon return from military service will be in accordance with federal and state laws.

**Washington Military Family Leave**

Employees in Washington State who work at least 20 hours per week are entitled to up to 15 days of leave to spend time with spouses who are preparing to deploy or are on short-term leave from military deployment during times of military conflict. This time off may be paid from accrued vacation or may be taken without pay. During the leave, you will continue to receive the same group health coverage that you held prior to the start of the leave. Notice is required within five days of receiving notice of a spouse's deployment or leave. This leave is available once per deployment.

**Bereavement Leave**

Regular full-time employees are eligible for up to (3) days of paid leave for each instance of an immediate family member's death. Immediate family member is defined as parent, spouse, child, brother, sister, grandparent, grandchild, or parent-in-law, domestic partner, stepparent, stepchild, stepbrother, stepsister, brother/sister-in-law, or daughter/son-in-law or other relation approved by the Head of School.

### **Jury Duty**

If you are called to serve jury duty, you are eligible to receive up to ten days of paid time per calendar year. During this time, your regular pay will not be reduced, nor will you be required to use accrued leave. If your jury duty extends beyond two weeks, you may request to use accrued leave, Emergency leave, or request to take the additional time unpaid. You are required to report to work if you are dismissed from jury duty during your scheduled working hours.



## VII. WORK ENVIRONMENT

### **Professional Responsibilities & Rules of Management**

#### **Professional Expectations**

One area PCM (PCM) prides itself on is treating education as a true profession. To that end, you will be held to high professional standards.

Your prompt arrival will be expected for your workday each day, as well as to any outside assignments. Required work hours for full time teaching staff are 8:00-4:30 each workday, and any additional set up/prep time you may need. Classified staff will be assigned hours by their respective supervisor.

As a member of the PCM team, you are expected to wear business casual attire Monday-Friday.

You are expected to maintain and support an environment that is conducive to learning throughout the building at all times. This expectation extends to both the classroom and common areas like the staff room.

Most importantly, in all you do, remember the mission of PCM and strive to uphold it and model our LEADERS values.

#### **Parents' Right to Know Under No Child Left Behind**

If PCM is the recipient of Title 1 funds, at the beginning of every school year, PCM must tell parents they have a right to request the following information about the professional qualifications of their children's guides. Parents have the right to know:

- Whether the guide has met state qualifications and has a license for the grade level and the subject area he or she teaches
- Whether the guide has an emergency or provisional license
- What degrees the guide holds and the field of discipline of his or her certification or degree
- Whether the child is being taught by paraprofessionals and, if so, their qualifications
- If their child has been assigned, or has been taught by—for four or more consecutive weeks—a guide who is not highly qualified.

#### **Open Door Policy**

The management of PCM encourages you to discuss any subject pertaining to your employment with your supervisor or the PCM leadership team.

#### **Ethical Business Practice**

We are committed to employing the highest quality people and strictly adhering to ethical and fair practices in our business activities. We expect 100% commitment from you and require integrity and high ethical standards in all business activities.

You should not accept gifts, make personal investments, or participate in interests or associations that may interfere with the independent exercise of your judgment, the performance of your responsibilities, and the best interest of PCM. You are not authorized to provide professional services to a competitor or other organization that may be a conflict of interest with your work at PCM.

Every employee has some degree of access to PCM data, plans, decisions, customer lists, and/or other confidential information. No employee may use or release this kind of information, except as required for the performance of his or her job duties. You should also treat as confidential any information of a personal nature regarding your co-workers. This also applies to the use of inside information about firms with which we are considering an association.

While representing PCM, you are expected to:

- Comply with all laws and regulations
- Deal honestly with all students, families, and community members
- Use organization resources properly

If you are unsure whether a situation represents a conflict of interest, please contact the PCM leadership team to review the situation.

#### **Use of PCM Name or Logos**

Anyone seeking to use the PCM name or official logos for any purpose must first get the consent of the Head of School. Inappropriate use of PCM name or logos will be cause for conversation or potential termination depending on the severity of the issue.

No employee may benefit monetarily from the use of the PCM name or logos without prior written consent from the Head of School. Any employee that does so will be required to pay in full the amount earned to the school to be used to support student clubs or travel. A second offense will be grounds for termination.

Any students, families or member of the community using the PCM name or logos without written consent of the Head of School will also be subject to similar expectations of repayment or possible litigation.

#### **Employee Behavior/Personal Conduct**

Professional behavior standards are necessary for the efficient operation of PCM and for the protection of everyone's rights and safety. Conduct that interferes with operations, brings discredit to PCM, or is offensive to customers or fellow employees will not be tolerated, whether it occurs on or off organization time or organization property.

PCM reserves the right to determine what conduct is inappropriate under any circumstances and what level of discipline such conduct warrants. Any questions in connection with this policy should be directed to the leadership team.

### **Physical Contact with Students and Others**

Under Washington's Law, a touching is a battery, and illegal, if there is an intentional use of force or violence upon the person of another; or the intentional administration of a poison or other noxious liquid or substance to another. To establish battery, Washington courts have held that it is sufficient if the actor intends to inflict an offensive contact without the other's consent. There is no requirement for maliciousness or intent to inflict actual damage. The essential element of a battery is physical contact, whether injurious or merely offensive, and a battery may be committed by touching another through the clothing.

It is the policy of PCM that no guide or staff member will use corporal punishment against a student. This prohibition includes spanking, slapping, pinching, hitting or the use of any other physical force as retaliation or correction for inappropriate behavior. While the use of appropriate touching is part of daily life and is important for student development, a guide and staff member must ensure that they do not exceed appropriate behavior. If a child or other staff member specifically requests that he or she not be touched, then that request must be honored without question. If the child or other staff member has not requested that they not be touched, then the following forms of touching are considered appropriate:

- Hugs initiated by the student
- Hugs given with permission
- Pats on the shoulder or back
- Handshakes
- "High fives" and hand slapping
- Touching shoulders and arms around the shoulder area
- Touching face to check temperature, wipe away a tear, and remove hair from face or other similar types of contact for similar purposes
- Patting a student on the knee (grades K-5)
- Sitting students on one's lap (grades K-2 ) for purposes of comforting
- Holding hands while walking with small children or children with significant disabilities
- Arms around shoulders
- Reasonable self defense
- Reasonable defense of another or restraint of a violent person to protect others or property

Except as discussed above, the following forms of touching are never appropriate:

- Inappropriate or lengthy embraces
- Kisses on the mouth
- Corporal punishment
- Sitting students on one's lap (grades 3-8)
- Touching buttocks, chests or genital areas
- Pushing a person or another person's body part (other than in self defense, defense of another or property)
- Showing affection in isolated areas
- Wrestling with students or other staff-members
- Bench-pressing another person

- Tickling
- Piggyback rides
- Massages
- Any form of unwanted affection
- Any form of sexual contact
- Poking fingers at another person that results in an offensive contact

This policy does not prevent touching a student for the purpose of guiding them along a physical path, helping them up after a fall, engaging in a rescue or the application of Cardio Pulmonary Resuscitation (CPR) or other emergency first-aid. Nor does it prohibit the use of reasonable force and touching in self-defense or in the defense of another. Restraining a child who is trying to engage in violent or inappropriate behavior is also allowed. Only such force as necessary to defend one's self or another or to protect property is legally allowed. Excessive force is prohibited. In Washington an assault is an attempt to commit a battery or the intentional placing of another in reasonable apprehension of receiving a battery.

Consequently an attempt to violate this policy or placing another person in reasonable apprehension that they will be victim of one of the acts prohibited under this policy is also prohibited. A reasonable apprehension normally includes an overt act, but words alone may be sufficient to violate this policy if the words uttered were such that under the circumstances it could be reasonably assumed that physical contact would be attempted. Violation of this policy could subject the guide or staff member to discipline to include termination for cause.

The victim may also choose to bring civil or criminal charges against the violator. This policy must necessarily be somewhat flexible. Sometimes, especially when dealing with younger children or children with a disability, touching is more appropriate. A touch for the purpose of helping (i.e.: cleaning up a small child after a bathroom accident) may be appropriate in limited circumstances although clearly inappropriate in more general circumstances. An accidental touch is never inappropriate provided it is a true accident. It is impossible to define each and every instance when touching is inappropriate. Guides and staff members should apply the rules of common sense in the circumstances they find themselves.

## Reporting Child Abuse

**As a member of PCM personnel, you are a mandated reporter, which means that if you have cause to believe that a child has suffered abuse or neglect, you are legally required to report the incident. Pursuant to Washington state law RCW 26.44.030, when any professional school personnel, registered or licensed nurse, social service counselor, and psychologist has reasonable cause to believe that a child has suffered abuse or neglect, he or she shall report such incident, or cause a report to be made, to the proper law enforcement agency. Contact information for these agencies will be shared during beginning of the year orientation. When any person, in his or her official supervisory capacity with a nonprofit organization, has reasonable cause to believe that a child has suffered abuse or neglect caused by a person over whom he or she regularly exercises**

**supervisory authority, he or she shall report such incident, or cause a report to be made, to the proper law enforcement agency, provided that the person alleged to have caused the abuse or neglect is employed by, contracted by, or volunteers with the organization and coaches, trains, educates, or counsels a child or children or regularly has unsupervised access to a child or children as part of the employment, contract, or voluntary service.**

The report must be made at the first opportunity, but in no case longer than forty-eight hours after there is reasonable cause to believe that the child has suffered abuse or neglect. The report must include the identity of the accused if known.

### **Confidentiality**

PCM serves in a highly personal sector, and it is essential that information regarding our families, student information, research activities, finances and other important information be held in the strictest of confidence.

In the course of performing your job, you may also be exposed to confidential internal organization documents, such as compensation information and employee personnel files. Such information should not be discussed or disclosed to anyone inside or outside PCM.

### **Accessing Students' Records**

All information contained in student's records, including information contained in an electronic database, is confidential and maintained in accordance with the Family Educational Rights and Privacy Act. These records are the property of PCM, whose responsibility it is to secure the information against loss, defacements, tampering or use by unauthorized persons. Please do not speak about children in hallways or public areas. The information about children is confidential and must not be discussed in the outside community.

Only guides, administrative, and office personnel are permitted to review the children's files. When a file is requested from the main office, it must be signed out and returned the same day. Files may not be copied without express authorization from the PCM leadership team or their designee. If a file is needed by 8:00 a.m. the following morning, you must request this file the day before, not later than 3:00 p.m. and that file will be pulled and ready for you when you arrive the following day. Please do not remove any materials from any student's file.

**Files may not leave the building without specific written authorization from PCM leadership team or their designee. If you request a student's file, you will be responsible for its contents.**

### **Liability**

The effective guide is concerned for the welfare of students and takes measures to insure their welfare. Nevertheless, it is well to be aware of the possible consequences of negligence. The guide is legally responsible to act in a reasonable and prudent manner at all times. Specifically, the guide must do the following:

- 1) Never leave students unsupervised. Leaving a classroom without another responsible adult present is leaving students unsupervised.
- 2) Require students to conduct themselves in an orderly, safe manner and administer such disciplinary actions as are reasonable and proper in any situation involving student misconduct.
- 3) Report any unsafe condition in the room or on campus to the principal so that it may be corrected.
- 4) Strictly adhere to all stated policy of the individual school.

Failure by guides to meet their responsibilities may have severe consequences, e.g., revocation of their license, criminal charges, etc. Additionally, guides may be held legally liable for negligence in the performances of their duties.

### **External Information and Public Relations**

The success of PCM depends upon the quality of the relationships between PCM, its employees, students, parents and the general public. The public impression of PCM and its interest in PCM will be formed, in part, by PCM employees. PCM employees are ambassadors. The more goodwill an employee promotes, the more employees, students, parents and the general public will respect and appreciate the employee, PCM, and PCM services.

Below are several things employees can do to help leave people with a good impression of PCM. These are the building blocks for our continued success.

- Communicate with parents regularly.
- Act competently and deal with others in a courteous and respectful manner.
- Communicate pleasantly and respectfully with other employees at all times.
- Follow up on requests and questions promptly, provide businesslike replies to inquiries and requests, and perform all duties in an orderly manner.
- Respond to e-mail and voicemail within 24 hours during the workweek.
- Take great pride in their work and enjoy doing their very best.

### **Social Media**

Social Media includes the various online technology tools that enable people to communicate easily over the Internet to share information and resources. Social media can include text, audio, video, images, podcasts, and other multimedia communications. These websites not only provide information, but also allow for interaction during this informational exchange through user-generated content.

### **Authorizations and Content Monitoring**

PCM presence on any social media site, including school-related accounts, such as clubs, teams, field studies, course, or other sites associated with the school must be authorized by the PCM leadership team or designee. Any sites, accounts, or pages existing absent prior authorization will be subject to review, editing, and removal. As appropriate, a recommendation for disciplinary action may result.

To request permission for a school-related site, please send a request to the leadership team and identify a "content owner," or individual responsible for performing regular monitoring and maintenance of the website or account, and a responsible administrator assigned to the specific site. Please note that for emergency purposes only, each school-affiliated site or social media account must name the school's leadership team as an administrator. However, the site, specifically, the content owner and responsible administrator shall be responsible for monitoring and maintaining these sites and accounts in accordance with all state and federal laws, and school and board policies.

Content must not violate copyright or intellectual property laws and the content owner must secure the expressed consent of all involved parties for the right to distribute or publish recordings, photos, images, video, text, slideshow presentations, artwork or any other materials. Before posting any photographs of students, content owners shall review the list of students whose parents have not consented to having their child's photograph taken or published. No student photographs should be published for personal, promotional use or any other non-school related purpose.

The use of the PCM logo(s) on a social media site must be approved by the leadership team.

The school's general social media sites, including the school's blogs, Facebook and Twitter accounts, will be managed by the leadership team or designees. Duplicate, unofficial sites shall be reported, and investigated.

#### **Staff Use of Social Media and Technology**

- a) **Limit On-Duty Use**– Staff members are encouraged to limit their personal technology use during duty hours. Use of Personal Technology for non-school business should be limited to off-duty time and designated breaks.
- b) **Work/Personal Distinction**– Staff members are encouraged to maintain a clear distinction between their personal social media use and any school-related social media sites.
- c) **Student Photographs** – Absent parent permission for the particular purpose, staff members may not send, share, or post pictures, text messages, e-mails or other material that personally-identifies school students in electronic or any other form of personal technology. Staff members may not use images of students, e-mails, or other personally- identifiable student information for personal gain or profit.
- d) **Professional Effectiveness**- School employees must be mindful that any Internet information is ultimately accessible to the world. To avoid jeopardizing their professional effectiveness, employees are encouraged to familiarize themselves with the privacy policies, settings, and protections on any social networking websites to which they choose to subscribe and be aware that information posted online, despite privacy protections, is easily and often reported to administrators or exposed to PCM students.
- e) **Personal Social Networking & Media Accounts**– Before employees create or join an online social network, they should ask themselves whether they would be comfortable if a 'friend' decided to send the information to their students, the students' parents, or their

supervisor. Educators must give serious thought to the implications of joining an online social network.

- f) **Responsible Online Identity Monitoring** – Employees are encouraged to monitor their 'online identity,' by performing search engine research on a routine basis in order to prevent their online profiles from being fraudulently compromised or simply to track information posted about them online. Often, if there is unwanted information posted about the employee online, that employee can contact the site administrator in order to request its removal.
- g) **"Friending" or Connecting with PCM Students**–Employees should not have online interactions with students on social networking sites outside of those forums dedicated to academic use. School employees' social networking profiles and personal blogs should not be linked to school students' online profiles. Additionally, School employees should use appropriate discretion when using social networks for personal communications and should limit this activity to off-duty hours and the use of their own electronic communication devices.
- h) **Contacting Students Off-Hours**–When in doubt about contacting a school student during off-duty hours using either school-owned communication devices, network services, and Internet access route or those of the employee, begin by contacting the student's parent(s) or legal guardian through their school registered phone number. School employees should only contact school students for educational purposes and must never disclose confidential information possessed by the employee by virtue of his or her school employment.

#### **Internal Information**

All reports, data, internal strategies, documents, information, data and work product, including all computer programs, graphics, software, operating instructions and data processing material, including disks, tapes and other storage media, relating to the operations, projects or work of PCM or its students, or otherwise within the scope of the organization's operations, are, and shall continue to be, the exclusive property of PCM. These materials are considered "works made for hire" and are the exclusive property of PCM. None of these materials should be loaned, rented, copied, disclosed, or given to others, and all of them must be delivered to the organization upon its request.

#### **Attendance**

Regular attendance and timeliness are essential for everyone. Repeated absence or late arrival may cause difficulty for PCM and your coworkers, we encourage you to be especially diligent in this respect. The days and hours that you work will depend on the nature of your position and the needs of PCM.

If you will be late for work or unable to attend work due to illness or emergency, please contact your supervisor, or the Office Manager, in advance of your regular work time so that alternative arrangements can be made. If you require an early departure from work, you must obtain your supervisor's approval.



Unauthorized tardiness, absences, or failure to keep your supervisor informed are viewed seriously and will be treated under the Corrective Action policy.

If an employee is a "no-show" for two consecutive days and does not notify his or her manager, that employee will be considered to have voluntarily resigned from employment.

### **Corrective Action**

It is essential that you accept personal responsibility for maintaining high standards of conduct and job performance, including the observance of organization procedures and guidelines. The goal of corrective action is to provide you with the information you need to make the required improvements to continue your employment with PCM and be successful in your position.

PCM guidelines are based on common sense and good judgment and are designed to maintain a favorable work environment. These guidelines are applied to all employees as equally and fairly as possible.

Many factors are taken into account when corrective action is necessary, including the nature and seriousness of the problem, the employee's past performance, and the surrounding circumstances. Failure to adhere to organization guidelines and individual performance expectations may result in corrective action, up to and including termination. This may include verbal warnings, written warnings, suspension with or without pay, and/or termination.

PCM reserves the right to apply corrective action as needed. There are some situations that may result in immediate termination.

These situations may include, but are not limited to, the following:

- Theft
- Willful acts or negligence leading to the damage of organization property
- Improper use of school technology
- Inappropriate behavior towards or interactions with students
- Violation of PCM's drug and alcohol policy
- Unreasonable failure to cooperate with a supervisor or other employees
- Falsification of organization records
- Physical violence or verbal abuse of other employees
- Violation of safety rules
- Excessive absence or tardiness
- Violation of the organization's anti-harassment or equal employment opportunity policies
- Other similarly serious offense

### **Complaint Resolution**

In any organization, problems and misunderstandings arise from time to time. If you have a problem, management wants to know about it. We encourage you to discuss and attempt to

resolve the issue with your immediate supervisor first. If the issue cannot be resolved with your immediate supervisor, we encourage you to take your problem to the PCM leadership team. Use of this procedure, however, will not delay implementation of any corrective or other employment action by PCM. Moreover, PCM reserves the right to end the procedure under circumstances it believes are appropriate.

This complaint procedure does not apply to complaints about violations of PCM's anti-harassment or equal employment opportunity policies. For those types of complaints, refer to the guidelines and procedures set out in those policies.

### **Whistleblower Policy**

Washington State's whistleblower law gives every employee the statutory right to report all improper actions of other employees. PCM encourages its employees to exercise this right when necessary. "Improper action" means any of the following actions, undertaken by an employee, within the performance of his or her official duties:

- an action that is a violation of any federal, state, or local law or regulation;
- an action that is an abuse of authority;
- an action that is of substantial and specific danger to worker health and safety or to the public health or safety

Employees who become aware of an improper action, as defined above, should report it directly to their supervisor or any executive of PCM. If requested, the employee shall submit a written report containing the information set forth below. The report should include:

- a detailed description of the improper action(s);
- the name of the employee(s) involved;
- the location where the action(s) occurred;
- when the action(s) occurred;
- any other details that may be important for the investigation – other witnesses, documents, evidence, etc.;
- if known, the specific law or regulation that has been violated; and
- the name, address, and phone number of the reporting employee.

The identity of the reporting employee will be kept confidential to the extent possible under law unless the reporting employee authorizes the disclosure of his or her name.

Employees are prohibited from taking retaliatory action against the employee who has in good faith reported an improper action. "Retaliatory action" means any adverse change in a employee's employment status, or the terms and conditions of employment, including denial of adequate staff to perform duties, frequent staff changes, frequent and undesirable office changes, refusal to assign meaningful work, unwarranted and unsubstantiated letters of reprimand or unsatisfactory performance evaluations, demotion, transfer, reassignment, reduction in pay, denial of promotion, suspension, dismissal, or any other disciplinary action; or hostile actions by another employee towards the reporting employee that were encouraged by a supervisor or senior manager.

Employees who believe that they have been retaliated against for reporting an improper action should provide a written notice of the charge of retaliatory action to the HOS. This written notice should include a description of the specific alleged retaliatory action and a description of the specific relief requested. The notice should be delivered no later than thirty days after the occurrence of the alleged retaliatory action.

#### **Personal Use of Organization Equipment/Tools**

PCM invests in equipment to help you do your job. You are responsible for any equipment that you use during the course of your job and for any equipment that is issued to you. Please take the time to learn how to use it correctly and efficiently. Should you lose or damage such equipment, you may be held personally liable and may be subject to corrective action, depending upon the individual circumstance. Should you leave the organization for any reason, you will be asked to return any equipment issued to you, such as keys or laptop computer. Please refer to the Employee Technology policy.

#### **Donors Choose Projects and Resources**

PCM asks that each guide to utilize the guide crowdsourcing website to acquire materials and resources that will enhance the learning experience of students in the classroom. The use of this website does not constitute a desire of PCM to supplant the use of Basic Education Allocation (BEA). All projects posted by guides are considered "in addition to" basic supplies provided by the school.

Prior to posting a project on DonorsChoose, guides must get written permission from the Administrative Team acknowledging their awareness of the project as well as the guide's understanding that the resources acquired through the project are ultimately the property of PCM, not the guide's.

DonorsChoose policy states,

- "Unless the project essay clearly indicates that materials are meant to be given to students to use and own, materials are the property of the public school at which the guide is employed when resources are ordered. The guide who created the project is the sole steward of the donation while employed at the school, carrying out the project for which the materials were donated."
- If the guide moves within the school: "Standard project materials should remain at the school and continue to be used by the guide's current and future students, even if the guide moves grade levels or subject areas. (This does not apply to consumables or other single-use items.) If the materials are no longer of use to the guide who requested them, they can be given to another guide in the school to use with his/her students, and that guide becomes the steward."
- If the guide leaves PCM: Standard project materials and guide-use materials should remain at the guide's original school if a guide leaves after receiving the materials, unless both of these criteria are met:
  - The guide will continue to teach in an eligible public school and in a position that meets our eligibility criteria.

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- The principal gives consent for the guide to take funded materials to use in his/her new classroom.

### **Classroom Pets and Plants**

PCM aligns its practices with high-fidelity AMI practices of maintaining classroom pets and plants. Staff should seek approval from the Administrative Team prior to bringing pets and plants into the classroom. PCM pet and plant policy will guide staff on what is normally allowed. To contribute to maintaining this rich environment of organisms each Guide is asked to apply for the guaranteed Pets in the Classroom grant and re-apply annually for the Sustaining Grant.

Terms and Conditions from the Pets in the Classroom grate website align with allowable pets and rational for obtaining classroom pets:

1. **You may only submit ONE APPLICATION per school year.**
2. **You may only create ONE ACCOUNT with us. Having multiple accounts may void any grants awarded.**
3. **Guides who have previously received a Pets in the Classroom store or rebate grant are only eligible to apply for the Sustaining Grant.**
4. Grants are offered to Pre-Kindergarten through 9th grade guides in both public and private schools. (Grades 10-12, Homeschools, Home Daycare Centers and Home-based preschools do not qualify at this time.)
5. These grants are intended to support pets or aquariums in the classroom for the purposes of teaching children to bond with and care for their pets responsibly. The welfare of the small animals involved is of paramount importance. These grants must not be used for the purposes of research or experiments of any kind.
6. Eligible pets include small mammals, birds, fish, reptiles, and arachnids. Dogs, cats, and other larger house pets do not qualify. Other organisms that do not qualify include: Insects (butterflies, cockroaches, etc.), worm/composting projects, or livestock (such as chickens/egg incubators).
7. Grant approval is at the sole discretion of the Pet Care Trust.
8. Expired certificates or coupons will not be accepted.
9. Grants are not transferable.

### **Use of Electronic Communication Systems**

PCM maintains and utilizes a number of electronic messaging and communication systems, including voicemail, email, fax, telephones, computers, and Internet and intranet access, in order to conduct organization business. All of the messages and documents that are sent, received, composed, and/or stored on these systems are the property of PCM. Employees using organization accounts are acting as representatives of PCM, and as such should act in an ethical and lawful manner to avoid damaging the reputation of the organization.

Messages on PCM's voicemail, email, and other communication systems are subject to the same policies regarding harassment and discrimination as are any other workplace communications. Offensive, intimidating, harassing, or discriminatory content in such messages will not be tolerated. (See the policies on Equal Employment Opportunity and Harassment Free Workplace

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found in this handbook.) These communications are also considered public record and will be gathered as such if a public records request is submitted.

This policy exists to protect the rights of both the organization and the employee. Violations of this policy may result in disciplinary action, up to and including termination

### **Monitoring**

PCM has the right by law to access or monitor an employee's voice mail and email messages (outgoing and incoming) and other electronic or non-electronic communications at any time. In certain situations, PCM may be compelled to access and disclose messages sent or received over its email and/or voice mail systems. Therefore, an employee's outgoing voice mail, email, or other messages must not indicate to the caller that his/her incoming messages will be confidential or private. Employees may not create or change passwords for computers, files, or telephone systems without approval from their supervisors. Any approved password must be given to the supervisor to allow access if needed, but should not be divulged to anyone else.

Other than PCM, which has the right by law to access messages or documents at any time, messages in the voice mail, email, or other communication system are to be accessed only by the intended recipient or the creator, or by others at the direct request of the intended recipient or creator. Any attempt by anyone other than the above to access messages or documents on such systems will constitute a serious violation of PCM policy.

### **Security**

Files that are downloaded from email or the Internet must be scanned with virus detection software before installation or execution. All other organization security guidelines must be followed as requested.

### **Personal Use**

These systems are for use by employees in conducting PCM business. Personal use of voicemail, email, computers, or other electronic communication systems (including, but not limited to, the internet) must not interfere with PCM business or with the employee's work performance. In addition:

- No long-distance personal phone calls may be made on organization telephones unless approved by a manager.
- Unauthorized use of the internet includes: posting, downloading or connecting to sites that contain pornographic or violent material; engaging in "hacking" or other unauthorized entry activities; solicitation of non-organization business or other activities for personal gain; and any illegal activity.
- Before posting any information on the Internet, make certain that it reflects the professionalism, standards, and policies of PCM. Expressing personal opinions and releasing confidential organization information are prohibited.

### **Computer Software**

PCM prohibits the illegal duplication of software. It is illegal to make or distribute copies of copyrighted material without authorization, unless the copy is made for backup or archival purposes. Any employee engaging in the illegal reproduction of software may be subject to civil damages and criminal penalties, including fines and imprisonment. Any employee learning of any misuse of software or related documentation within PCM should notify a manager immediately.

### **Personal Web Sites and Blogging**

Personal web sites and web logs (blogs) have become common methods of self-expression in our culture. PCM respects the right of employees to use these media during their personal time. If an employee chooses to identify him/herself as a PCM employee on a website or blog, he/she must:

- Make it clear to readers that the views expressed are the employee's alone and that they do not necessarily reflect the views of PCM.
- Not disclose any information that is confidential or proprietary to PCM. Consult the Confidentiality policy for guidance about what constitutes confidential information.
- Uphold PCM's values of respect for the individual and the organization by not making defamatory statements about PCM or its employees, clients, partners, affiliates, or competitors.
- Confine the posting to his/her own time and not let blogging or web site posting interfere with his/her work performance.

If blogging or web site activity compromises the organization in any way, including by causing adverse publicity or embarrassment, PCM may request that the employee stop the activity. The employee may be subject to disciplinary action if the activity continues. Please refer to the Social Media section for more information.

### **Keys**

PCM may issue you keys or keyless entry materials for accessing the organization's offices and equipment. If you are issued keys or keyless entry materials, you may be asked to sign an acknowledgement of receipt and familiarize yourself with the guidelines for their use.

The keys or keyless entry materials are your responsibility, and any organization loss or damage associated with their misuse or loss may be charged to you. If the keys or keyless entry materials are ever lost or stolen, notify the Office Manager as soon as possible. The cost of replacing a key or key card may be charged to you.

### **Smoking**

In accordance with Washington State's Clean Indoor Air Act of 2005, smoking is prohibited indoors. If you wish to smoke, you must do it outside, at least 25 feet away from all entrances, exits, windows that open, and ventilation intakes. Your cooperation in observing this policy is requested in order to respect the rights of both smokers and non-smokers.

### **Fee and Cash Collection**

Staff members, other than specifically authorized individuals, are permitted to accept cash and/or checks for specific events (such as a field trip), only if following specific money-handling protocol. All school events, for which money is collected, must be approved by the Administrative Team. Staff delegated financial oversight responsibilities, will supervise the collection of all fees and will be responsible for managing the receipts with the Administrative Team and CFO firm. Teaching staff and students are not permitted to do fundraising or fee collection; rather, all financial transactions should be coordinated with the Administrative Team or their designated representative. Guides and staff are not permitted to conduct personal sales or fundraising (such as Avon, bath/beauty products, etc.) during or at school. Cash and/or checks should not be stored or locked in staff offices or desks.

## VIII. SAFETY AND SECURITY

### **Drug and Alcohol-Free Workplace**

PCM prohibits the manufacture, sale, distribution, purchase, transfer, use, or possession of alcohol or illegal drugs on organization premises or while on PCM business. We also prohibit coming to work or operating organization equipment or vehicles under the influence of illegal drugs or alcohol. Your compliance with this policy is important for your own benefit and for the benefit of your co-workers.

If an employee is suspected of reporting to work under the influence of alcohol or illegal drugs, we may recommend that he or she obtain counseling or attend a rehabilitation program. Depending on the circumstances, however, the employee may be subject to corrective action. Disciplinary action, up to and including termination, will be taken against any employee who violates this policy. PCM reserves the right to deal with each case at its own discretion, in accordance with its current policies and practices and the specific circumstances involved. This may include requiring an employee to participate satisfactorily in an approved drug assistance or rehabilitation program.

Alcoholic beverages may never be consumed on PCM premises, unless provided for in a shared-use agreement of the space.

### **Sexual Harassment**

PCM is committed to a positive and productive working environment free from discrimination, including sexual harassment. This commitment extends to all employees and other persons involved in academic, educational, extracurricular, athletic, and other programs or activities of the school, whether that program or activity is in a school facility, on school transportation, or at a class training held elsewhere.

### **Definitions**

For purposes of this policy, sexual harassment means unwelcome conduct or communication of a sexual nature. Sexual harassment can occur student to adult, adult to adult or can be carried out by a group of students or adults and will be investigated by PCM even if the alleged harasser is not a part of the school staff or student body. PCM prohibits sexual harassment of district employees by other students, employees or third parties involved in school district activities.

Under federal and state law, the term "sexual harassment" includes:

- acts of sexual violence;
- unwelcome sexual or gender-directed conduct or communications that interferes with an individual's employment performance or creates an intimidation, hostile, or offensive environment;
- unwelcome sexual advances;
- unwelcome requests for sexual favors;



- sexual demands are a stated or implied condition of obtaining an education or work opportunity or other benefit;
- sexual demands where submission or rejection is a factor in a work or other school-related decision affecting an individual.

A "hostile environment" for an employee is created where the unwanted conduct is sufficiently severe or pervasive to create a work environment that a reasonable person would consider intimidation, hostile, or abusive.

#### **Investigation and Response**

If PCM knows, or reasonably should know, that sexual harassment has created a hostile environment, PCM will promptly investigate to determine what occurred and will take appropriate steps to resolve the situation. If an investigation reveals that sexual harassment has created a hostile environment, PCM will take prompt and effective steps reasonably calculated to end sexual harassment, eliminate the hostile environment, prevent its occurrence and, as appropriate, remedy its effects. PCM will take prompt, equitable and remedial action within its authority every time a report, complaint, and grievance alleging sexual harassment comes to the attention of the school, either formally or informally.

Allegations of criminal misconduct will be reported to law enforcement and suspected child abuse will be reported to law enforcement or Child Protective Services. Regardless of whether the misconduct is reported to law enforcement, school staff will promptly investigate to determine what occurred and take appropriate steps to resolve the situation to the extent that such investigation does not interfere with an on-going criminal investigation. A criminal investigation does not relieve PCM of its independent obligation to investigate and resolve sexual harassment.

Engaging in sexual harassment will result in appropriate discipline or other appropriate sanctions against offending staff or third parties involved in school district activities. Anyone else who engages in sexual harassment on school property or at school activities will have their access to school property and activities restricted, as appropriate.

#### **Retaliation and False Allegations**

Retaliation against any person who makes or is a witness in a sexual harassment complaint is prohibited and will result in appropriate discipline. PCM will take appropriate actions to protect involved persons from retaliation.

It is a violation of this policy to knowingly report false allegations of sexual harassment. Persons found to knowingly report or corroborate false allegations will be subject to appropriate discipline.

### **Staff Responsibilities**

The Head of School will develop and implement formal and informal procedures for receiving, investigating and resolving complaints or reports of sexual harassment. The procedures will include reasonable and prompt timelines and delineate staff responsibilities under this policy.

Any school employee who witnesses sexual harassment or receives report, informal complaint, or written complaint about sexual harassment is responsible for informing PCM's Title IX or Civil Rights Compliance Coordinator Laylah Sullivan (lsullivan@myPCM.org). All staff are also responsible for directing complainants to the formal complaint process.

Reports of discrimination and discriminatory harassment will be referred to the district's Title IX/Civil Rights Compliance Coordinator. Reports of disability discrimination or harassment will be referred to the district's Section 504 Coordinator.

### **Notice and Training**

The Head of School will develop procedures to provide information and education to PCM staff, parents, and volunteers regarding this policy and the recognition and prevention of sexual harassment. At a minimum, sexual harassment recognition and prevention and the elements of this policy, will be included in staff and regular volunteer orientation. This policy and the procedure, which includes the complaint process, will be posted in the school facility in a place available to staff, families, volunteers and visitors. Information about the policy and procedure will be clearly stated and conspicuously posted throughout the school facility, provided to each employee and reproduce in each staff, volunteer, and family handbook. Such notices will identify the District's Title IX coordinator and provide contact information, including the coordinator's email address.

### **Workplace Violence**

PCM does not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in violent activities. This includes teasing or making "jokes" about committing any sort of violent act, as well as bringing in material that, even if it is meant to be comic in nature, could be construed as a physical threat to co-workers or superiors. The following list of behaviors, while not exhaustive, contains examples of conduct that is prohibited:

- Causing physical injury to another person
- Making threatening remarks
- Engaging in aggressive or hostile behavior that creates a reasonable fear of injury to another person or subjects another individual to emotional distress
- Intentionally damaging employer property or the property of another employee
- Possessing a weapon while on organization property or while on organization business
- Committing acts motivated by, or related to, sexual harassment or domestic violence

Any potentially dangerous situations must be reported immediately to a supervisor. Reports can be made anonymously and all reported incidents will be investigated. Reports or incidents warranting confidentiality will be handled appropriately and information will be disclosed to

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others only on a need-to-know basis. All parties involved in a situation will be counseled and the results of investigations will be discussed with them. PCM will actively intervene at any indication of a possibly hostile or violent situation.

Employees are expected to exercise good judgment and to inform the PCM leadership team if any employee exhibits behavior that could be a sign of a potentially dangerous situation. Such behavior includes:

- Discussing weapons or bringing them to the workplace
- Displaying overt signs of extreme stress, resentment, hostility, or anger
- Making threatening remarks
- Displaying sudden or significant deterioration of performance
- Displaying irrational or inappropriate behavior

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Any employee involved in committing such acts will be subject to disciplinary action, up to and including termination. Non-employees engaged in violent acts on the employer's premises will be reported to the proper authorities and fully prosecuted.

#### **Weapon Possession**

The possession of weapons of any kind is prohibited at the PCM facility ([see Gun-Free Policy 4210](#)). Any employee found carrying a weapon on organization premises, including in organization vehicles, will be subject to disciplinary action, up to and including termination.

#### **Security**

In order to provide a secure work environment for employees and to minimize any disruption from the performance of your job, please inform other staff of any expected visitor. To ensure the safety and comfort of your guest, please make sure that the individual is appropriately greeted and escorted when visiting our facility. Visitors must sign in at the front office first and receive a Visitor badge.

#### **Safety**

It is our goal to provide and maintain safe working conditions for all employees, to follow safe operating procedures, and to comply with all safety laws, ordinances and the PCM Safety Plan. Please be on guard for any unsafe conditions and report any problems immediately. Prevention is the key, and ordinary common sense is the best approach. Here are some general guidelines that can help ensure a safer workplace:

#### **Watch out for and report conditions that may cause accidents, such as:**

- Loose or broken tiles, buckled carpets, missing handrails, or slippery surfaces
- Electrical cords in aisles without protective covers
- Overloaded sockets or defective cords
- Stairwells, exits, and doorways blocked with furniture, debris, or boxes

**Learn how to operate equipment properly, especially equipment that can hurt you. For example:**

- If you use the paper cutter, leave the blade down and locked when you are finished.
- Turn off equipment that is not operating properly, put warning signs on it, and alert the proper person.
- Turn off equipment, including the coffee machine, when you leave at night; remove empty pots from burners.

**Develop safe personal habits that will help keep you from getting hurt. For example:**

- Always keep all four feet of your chair on the floor.
- Hold handrails when you use the stairs.
- Learn the proper way to lift heavy objects, using your leg muscles, not your back. Maintain an unobstructed view when you carry heavy loads. Ask for help when your load is too heavy.
- Use a ladder or step stool for hard-to-reach objects. Remember, the proper way to use a ladder is to keep one hand free at all times.

**Practice common sense and show consideration for others - it could help prevent injury to yourself or your fellow employees. For example:**

- Pick up small items off the floor and wipe up spills immediately to prevent slips and falls.
- Balance the load in file cabinets to evenly distribute the weight.
- Use handles when you open and shut desk and file drawers. Only open one drawer at a time and be sure to shut desk and file drawers completely.

**Employee Responsibilities** - To ensure the success of our safety and health program, it is essential that all employees maintain a "safety consciousness." Listed below are some important guidelines to follow:

- Observe all organization safety and health rules and apply the principles of accident prevention to your own daily activities.
- Report all job-related injuries, illnesses or property damage to your supervisor immediately. Employees in need of medical attention are required to seek treatment promptly.
- Report all unsafe conditions to your supervisor.
- Observe all hazard warning and no smoking signs.
- Keep aisles, walkways and working areas clear of debris.
- Know the location of first aid kits, emergency exits, and evacuation procedures.
- Become familiar with the operation of the fire protection equipment in your area, such as extinguishers and alarm pull stations. Keep all emergency exit doors and stairways clear of obstacles.
- Do not run on organization premises.
- Refrain from fighting, horseplay or distracting fellow employees from their work.
- Follow proper lifting procedures at all times.
- Actively support and participate in the organization's effort to maintain a safe and healthy work environment.

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- Observe all requirements of the Drug and Alcohol-Free Workplace policy.

**Evacuation Procedures**

In case of a fire, fire drill, or natural disaster, employees should exit the building utilizing the nearest exit outside door in proximity to their work area. PCM staff will review in-depth protocol for fire drills, bomb threats, soft lockdowns, hard lockdowns, and other safety scenarios during your staff orientation in August.

**Accident Reporting and Investigation**

In the event that you become injured while at work, please follow the steps outlined below:

- Seek appropriate first aid or medical care. Locate, or have a supervisor or co-worker show you, the first aid kit in your work area. Emergency room care is recommended only if it is a true emergency.
- If you seek care from a healthcare provider, be sure to indicate that the injury/illness is work-related so that proper paperwork can be completed.
- Complete an accident report and have your supervisor sign it.

**Closing Comment**

This handbook provides you with an overview of the employer-employee relationship. Please keep this handbook in a place that is convenient for you to reach when it becomes necessary. Your handbook is not intended to replace direct, regular communication. All employees are encouraged to talk to the PCM Administrative Team if they have any questions or concerns. Once again, welcome to PCM!

**STAFF HANDBOOK ACKNOWLEDGMENT**

I acknowledge that on the date indicated below, I received a copy of the Pullman Community Montessori (PCM) schools staff handbook. I have been asked to read and familiarize myself with its contents.

I also acknowledge this PCM staff handbook is intended to provide general guidance only and does not constitute a contractual commitment (expressed or implied) between PCM and any or all of its employees, nor does it contain promises of specific treatment in specific situations.

I also understand that PCM may change information contained in this handbook and that management reserves the right to change any and all such plans, policies, or procedures, in whole or in part, at any time, with or without notice.

**I understand that my employment at PCM is at-will. I can terminate my employment at any time with or without notice for any reason I think is appropriate. Similarly, PCM can terminate my employment relationship at any time with or without notice for any reason PCM believes is appropriate.**

I understand that no supervisor or representative of PCM, except for the Head of School of the organization, has the authority to execute any agreement for employment or to make any agreement or promise that is contrary to the foregoing.

I understand the goal of a safe and productive work environment and acknowledge my responsibility toward that goal.

I also understand that all staff handbook amendments, revisions, and updates are maintained by PCM. I agree to read all new amendments, revisions, and updates when notified by PCM.

Employee's Signature

Date

\_\_\_\_\_

\_\_\_\_\_

Employee's Printed Name

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