



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

Pullman Community Montessori

PCM Regular Board Meeting

Date and Time

Thu Aug 3, 2023 at 5:15 PM PDT

Location

PCM Board of Trustees meetings are held in the Gladish Community and Cultural Center room 102. To increase accessibility we offer a virtual option for attendance. If you have difficulty accessing the remote meeting link please email board@myPCM.org

All board meetings are open to the public. Meetings begin at 5:15 PM PST the fourth (4th) Tuesday of each month. Public comment is a standing agenda item at each monthly meeting. Items will be addressed by the board according to the Meeting Agenda posted 48 hours prior to each meeting.

If you would like to make public comment you will be called on in the order you arrived. We generally allow 5 minutes for presentation of personal comments/questions/concerns/grievances. You may view our PCM Grievance and Conflict Resolution Policy and Procedures [here](#). Public comment should be shared with the board in writing in advance of the board meeting for us to better address your consideration. Please email to board@mypcm.org or submit in paper form to the PCM office in Gladish Community and Cultural Center STE 212. You should receive confirmation of receipt of your written statement within 48 hours of submission. If you do not receive confirmation, please email DesireeP@myPCM.org

Public comment is reserved for regular board meetings which are held the 4th Tuesday of each month. If you would like to make public comment please attend one of the regularly scheduled board meetings.

Agenda

	Purpose	Presenter	Time
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I.	Opening Items		5:15 PM
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	Purpose	Presenter	Time
A. Record Attendance		Beverley Wolff	1 m
B. Call the Meeting to Order		Beverley Wolff	1 m
C. Approve Meeting Minutes: 7-6-23	Approve Minutes	Beverley Wolff	1 m

Please come with amendments ready to put in the chat.

II. Public Comment 5:18 PM

A. Making Public Comments	FYI	Beverley Wolff	15 m
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Welcome! If you would like to make public comment you will be called on in the order you logged in/arrived.

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

III. DEI & Antiracism Commitment 5:33 PM

A. Update	FYI	Laylah Sullivan	2 m
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IV. LEADERS Team Update & Compliance Check-in 5:35 PM

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

For public transparency this is a copy of the [Commission's Oversight Guidance Manual](#)

What rubrics does the Commission use for evaluation?

[Financial Performance Framework](#)

	Purpose	Presenter	Time
Academic Performance Framework Organizational Performance Framework (expanded criterion) School Specific Goals (2022-23) (1 Academic, 1 Operational)			
A. July HOS Update To help provide you questions for consideration remember to peruse your Governing for Greatness book. To prepare, please review the July board dashboard.	FYI	Laylah Sullivan	10 m
B. Academic Update & Goals The HOS will provide an update on overall performance over the school year. School specific goal results will be shared as well.	FYI	Laylah Sullivan	20 m
V. Board Goals, Committee & Council Updates			6:05 PM
A. SCC (Support & Coordination Council) Report Currently inactive. Will work to revive at the start of school	FYI	Laylah Sullivan	1 m
B. Individual Board Member Reports Each trustee will briefly present on their progress towards individual goals and tasks. Additionally, trustees may report observations, feedback, or questions gathered since last meeting.	Discuss	All Trustees	8 m
C. LSEC (Leadership Support & Evaluation Committee) Report The Board Chair in collaboration with the HOS will revisit outcomes of the safety inquiries shared in the Spring.	FYI	Bev Wolff	5 m
D. DC (Development Committee) Report Currently inactive	FYI	NA	
E. GC (Governance Committee) Report Currently inactive	FYI	NA	
F. EEC (Educational Excellence Committee) Report Currently inactive	FYI	NA	
G. FC (Finance Committee) Report	Vote	Aubree Guyton	5 m

	Purpose	Presenter	Time
To inform your questioning remember your resources:			

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

[Board<>Staff Financial Contract](#)

VI. Other Business 6:24 PM

A.	Handbook Updates	Vote	Laylah Sullivan	5 m
B.	Draft 2023-24 Annual Budget Presentation (Intro)	FYI	Laylah Sullivan	20 m
C.	HOS Contract Renewal	Vote	Beverley Wolff	10 m

Please review the proposed contract for the HOS.

D.	Board Process Tracker (Revisit)	Discuss	Beverley Wolff	10 m
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The board will review and discuss progress on the SOP for Board Processes document https://docs.google.com/document/d/1YKwoAthBeCpKh1F_P-pejaxWbsjM-JziyJnxZ48oXss/edit?usp=sharing

E.	Annual Retreat Discussion	Discuss	Beverley Wolff	10 m
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The Board Chair will lead a discussion on progress towards planning the Board Retreat.

The Board Annual Retreat has been set for August 25 – 27. A draft agenda is attached for review and feedback.

VII. Closing Items 7:19 PM

A.	Adjourn Meeting	Vote	Beverley Wolff	1 m
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Grounding Docs: [Board Norms-We are LEADERS too-Structure and Responsibilities Overview](#), [PCM Logic Model](#), [EEMPS Rubric](#), [School-Wide Reflective Practice Inventory](#), [Bylaws](#)

Resources: Key Resources BOX Folder, [OPMA Resources](#), [App Board Commitments & Background](#), [Committee Descriptions](#), [Org Charts](#), [Board Member Application Full Packet](#), [Prospective Board Member Questionnaire](#)

Coversheet

Approve Meeting Minutes: 7-6-23

Section:	I. Opening Items
Item:	C. Approve Meeting Minutes: 7-6-23
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for PCM Regular Board Meeting on July 6, 2023

APPROVED



PULLMAN **PUBLIC**
COMMUNITY **FREE**
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Pullman Community Montessori

Minutes

PCM Regular Board Meeting

Date and Time

Thu Jul 6, 2023 at 4:30 PM

Location

PCM Board of Trustees meetings are held in the Gladish Community and Cultural Center room 102. To increase accessibility we offer a virtual option for attendance. If you have difficulty accessing the remote meeting link please email board@myPCM.org

All board meetings are open to the public. Meetings begin at 5:15 PM PST the fourth (4th) Tuesday of each month. Public comment is a standing agenda item at each monthly meeting. Items will be addressed by the board according to the Meeting Agenda posted 48 hours prior to each meeting.

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Public comment is reserved for regular board meetings which are held the 4th Tuesday of each month. If you would like to make public comment please attend one of the regularly scheduled board meetings.

Trustees Present

A. Guyton (remote), B. Wolff (remote), D. Main (remote), K. Torres (remote)

Trustees Absent

None

Trustees who arrived after the meeting opened

A. Guyton

Ex Officio Members Present

L. Sullivan (remote)

Non Voting Members Present

L. Sullivan (remote)

Guests Present

509-330-6029 (remote), D. Porter, Italiana Hughs CSC (remote), Katherine (remote), Marie M (remote), nathan porter (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

B. Wolff called a meeting of the board of trustees of Pullman Community Montessori to order on Thursday Jul 6, 2023 at 4:33 PM.

C. Elect renewing seats

Kim says she is able to continue over the summer until there is someone to replace her.

A. Guyton arrived at 4:43 PM.

D. Main made a motion to Continue to have Kim Torres as the interim secretary as the PCM board of Trustees.

A. Guyton seconded the motion.

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

Roll Call

K. Torres Aye

D. Main Aye

B. Wolff Aye

A. Guyton Aye

D. Main made a motion to I Propose Bev Wolff be elected chair of the board of PCM Board of Trustees.

K. Torres seconded the motion.

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

Roll Call

B. Wolff Aye

K. Torres Aye

A. Guyton Aye

D. Main Aye

D. Approve Meeting Minutes

K. Torres made a motion to approve the minutes from PCM Regular Board Meeting on 05-24-23.

A. Guyton seconded the motion.

Minutes were approved at 5:33 pm

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

Roll Call

A. Guyton Aye

D. Main Aye

B. Wolff Aye

K. Torres Aye

E. Approve Meeting Minutes

K. Torres made a motion to approve the minutes from Board Meeting--Working Session on 06-14-23.

A. Guyton seconded the motion.

Minutes were approved at 5:33 pm

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

Roll Call

K. Torres Aye

D. Main Aye

A. Guyton Aye

B. Wolff Aye

II. LEADERS Team Update & Compliance Check-in

A. June HOS Update

The [PCM Board Dashboard 6-1-2023 \(partial\).xlsx](#) was discussed.

- Benefits of having one Kindergarten classroom of 30 students, 1 guide and 2 Instructional assistants
- Current Marketing tactics

B. Academic Update & This Years Staff Goals

- Student academic growth of the school year was discussed
- Student academic growth for our students that have attended PCM for two years

1. Will look into having a school wide growth percentage at the bottom to track
2. Look into organizing the data by age groupings (Younger elementary, older elementary etc) for parents to see progress
3. A deeper dive into Student Academic Growth will happen at the next board meeting.

III. Board Updates

A. LSEC (Leadership Support & Evaluation Committee) Report

The following documents were discussed:

- [Head of School Evaluation 2023 - draft 2.docx \(2\) \(1\).pdf](#)
- [Summary of evaluation process and report \(1\).docx](#)

A. Guyton made a motion to accept the Head of School Evaluation 2023 - draft 2 as written.

K. Torres seconded the motion.

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

Roll Call

A. Guyton Aye
K. Torres Aye
D. Main Aye
B. Wolff Aye

IV. Other Business

A.

Staff Handbook Update

K. Torres made a motion to I motion to approve the updates to the Staff Handbook for the 2023-24 School Year.

D. Main seconded the motion.

PCM 23-24 Staff Handbook Updates

The following updated have been suggested for the 2023-24 version of the staff handbook. The recommendations add clarity to areas that were unclear in the last staff handbook. It also reflects slight compensation increase.

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 (listed below) that fall on workdays and long-term school breaks 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.
- Labor Day
- Indigenous People’s Day
- Veterans Day
- Thanksgiving Day
- Christmas Day
- New Years Day
- Martin Luther King Jr Day
- President’s Day
- Memorial Day
- Juneteenth
- July 4th
- **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.

- Staffing tables will reflect a 3.5% increase to all staff. Hourly tables will reflect this 3.5% increase AND a \$1/hr increase at each level to ensure competitiveness with local districts.

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

Roll Call

A. Guyton Aye
D. Main Aye
K. Torres Aye
B. Wolff Aye

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:59 PM.

Respectfully Submitted,
B. Wolff

Documents used during the meeting

- PCM Board Dashboard 6-1-2023 (partial).xlsx
- Head of School Evaluation 2023 - draft 2.docx (2) (1).pdf
- Summary of evaluation process and report (1).docx
- PCM Staff Handbook (23-24) 6-2023 UD.docx

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

Resources: Key Resources BOX Folder, [OPMA Resources](#), [App Board Commitments & Background](#), [Committee Descriptions](#), [Org Charts](#), [Board Member Application Full Packet](#), [Prospective Board Member Questionnaire](#)

Coversheet

FC (Finance Committee) Report

Section:	V. Board Goals, Committee & Council Updates
Item:	G. FC (Finance Committee) Report
Purpose:	Vote
Submitted by:	Laylah Sullivan
Related Material:	<ul style="list-style-type: none">1. PCM Finance Dashboard Apr 2023.pdf2. PCM Income Statement Apr 2023.pdf3. PCM Balance Sheet Apr 2023.pdf4. PCM BvA Apr 2023.pdf5. PCM Statement of Cash Flows Apr 2023.pdf6. PCM Payroll and AP Certification Apr 2023.pdf6a. PCM Auditing Officer Approval Apr 2023.pdf6b. PCM Payroll Report Apr 2023.pdf6c. PCM AP Register Apr 2023.pdf6d. PCM Non-AP Register Apr 2023.pdf1. PCM Finance Dashboard May 2023.pdf2. PCM Income Statement May 2023.pdf3. PCM Balance Sheet May 2023.pdf4. PCM BvA May 2023.pdf4a. PCM Detailed BvA Apr 2023.pdf5. PCM Statement of Cash Flows May 2023.pdf6. PCM Payroll and AP Certification May 2023.pdf6a. PCM Auditing Officer Approval May 2023.pdf6b. PCM Payroll Report May 2023.pdf6c. PCM AP Register May 2023.pdf6d. PCM Non-AP Register May 2023.pdf7. Financial Policies and Procedures Manual Updates and Changes.pdf7a. Policy Update - Federal Micro-Threshold Self-Certification.pdf7b. FPPM - June 2023 Updates.pdf1. PCM Finance Dashboard Jun 2023.pdf2. PCM Income Statement Jun 2023.pdf3. PCM Balance Sheet Jun 2023.pdf4. PCM BvA Jun 2023.pdf5. PCM Statement of Cash Flows Jun 2023.pdf6. PCM Payroll and AP Certification Jun 2023.pdf6a. PCM Auditing Officer Approval Jun 2023.pdf6b. PCM Payroll Report Jun 2023.pdf6c. PCM AP Register Jun 2023.pdf6d. PCM Non-AP Register Jun 2023.pdf

BACKGROUND:

The vote for the April financials was not recorded clearly and a vote should be recast to provide clarity.

The vote on the May and June financials were postponed to July.

The FC Committee has reviewed the associated financials for April, May, and June, asked detailed questions, and has put forth their recommendation that the board of trustees accept the April, May, and June board financials as presented.

RECOMMENDATION:

Proposed Motion 1: The Board Treasurer, on behalf of the FC Committee, motions that the PCM board of trustees approve the April, May and June financials as presented.

Proposed Motion 2 (APRIL): The Board Treasurer, on behalf of the FC Committee, motions the board approve the following payments as audited and certified by the PCM auditing officer for April, as required by RCW 42.24.080, and those expense reimbursements claims certified, as required by RCW 42.24.090. In addition, payroll payments in the amount of \$68,143.86 are also approved.

**General Fund
Accounts Payable**

Total electronic payments totaling \$110,052.58 and
Check number 1051 through 1052 totaling \$10,915.54

Non-AP Cash Disbursements

Total electronic payments totaling \$1,344.27 and
Check number N/A through N/A totaling \$0

Payroll

Total electronic payments totaling \$68,143.86 and
Payroll check numbers N/A through N/A totaling \$0

Proposed Motion 3 (MAY): The Board Treasurer, on behalf of the FC Committee, motions the board approve the following payments as audited and certified by the PCM auditing officer for May, as required by RCW 42.24.080, and those expense reimbursements claims certified, as required by RCW 42.24.090. 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

Proposed Motion 4 (JUNE): The Board Treasurer, on behalf of the FC Committee, motions the board approve the following payments as audited and certified by the PCM auditing officer for June, as required by RCW 42.24.080, and those expense reimbursements claims certified, as required by RCW 42.24.090. In addition, payroll payments in the amount of \$74,421.73 are also approved.

General Fund

Accounts Payable

Total electronic payments totaling \$30,786.62 and

Check number 1055 through 1060 totaling \$28,081.68

Non-AP Cash Disbursements

Total electronic payments totaling \$3,604.60 and

Check number TBD through TBD totaling \$150.00

Payroll

Total electronic payments totaling \$74,421.73 and

Payroll check numbers N/A through N/A totaling \$0



Finance Dashboard April 2023

	Metric <i>Description</i>	Result	Goal	Status	Notes
1.	Current Student Recruitment Count <i>Enrollment is the school's primary revenue driver</i>	95%	100%	○	<i>Current enrollment: 93 (AAFTE: 94.75) Budget: 100 SPED: 13.5 budget, 16 actual</i>
2.	Public Revenue Received as a % of overall budget <i>Measures rate of receipt of public funds to date</i>	62%	67%	○	<i>Remaining State funding application: TBIP (ELL funding)</i>
3.	Private Revenue Received as a % of overall budget <i>Measures progress against fundraising goals</i>	41%	58%	○	<i>Now includes local fundraising goals (only 13% met)</i>
4.	Expenditures to date as a % of overall budget <i>Measures actual spending against planned spending</i>	70%	67%	○	<i>Without rent and travel "overages", result = 68.7% spent, reasonable.</i>
5.	Cash on Hand <i>Measures operational and financial stability</i>	Current: \$212k Forecast: \$80k	\$189k	○	<i>CASH IS DANGEROUSLY LOW</i>

Additional notes for discussion:

- **Cash – Short term:** WA Charters agreed to move up: (1) the July \$43k payment to April (received) and (2) the August \$100k payment to May. This will help with the summer cash crunch but isn't enough to solve long term issues or have PCM end with 30 days cash.
- **Cash – Long term:** Additional meeting with WA Charters to discuss support for next 2 school years (May 22)
- **Current accounts over-spent:** workers comp (134%, budget issue, fixed); furniture (117%, timing issue); staff recruitment (151% spent, only \$1k over budget); student recruitment (308%, underbudgeted); travel (846%, grant funded expenses, budget neutral); rent (84%, deferral accounting issue, budget neutral); school meals (101%, underbudgeted);

Current fiscal year count of missing documentation: ~\$8.8k

jg^P

Pullman Community Montessori

Profit and Loss

April 2023

	TOTAL			
	APR 2023	MAR 2023 (PP)	CHANGE	SEP 2022 - APR 2023 (YTD)
Revenue				
3100 Local Donations	1,113.50	25.00	1,088.50	3,186.41
3198 Sales - School Meals	885.00	894.50	-9.50	13,570.20
3201 Interest Income (Public)	0.02	0.02	0.00	0.14
3520 Private Foundations / Grants	44,400.00	4,000.00	40,400.00	104,555.49
4000 General Apportionment	97,188.68	149,659.43	-52,470.75	729,249.47
4021 Special Education - General Apportionment	1,248.29	716.53	531.76	6,629.41
4121 Special Education - State	11,921.87	19,225.42	-7,303.55	89,561.40
4155 Learning Assistance	986.90	986.91	-0.01	7,292.13
4174 Highly Capable	251.38	251.38	0.00	1,857.43
4198 State - School Food Service	36.55	31.40	5.15	135.85
4199 Transportation	3,434.81	3,434.81	0.00	25,379.43
4258 State Miscellaneous Revenue				1,755.10
5101 Title 1				13,147.00
5102 Title 2	2,534.16	2,267.55	266.61	5,490.61
5124 Federal SPED - IDEA	1,510.58	1,337.88	172.70	10,245.80
5198 Federal - School Food Services (NSLP)	2,885.96	2,144.61	741.35	26,155.84
5199 Federal - Misc Grants	12,932.33	13,844.88	-912.55	115,953.46
5200 Federal - CSP	21,810.18	7,825.35	13,984.83	128,263.19
Total Revenue	\$203,140.21	\$206,645.67	\$ -3,505.46	\$1,282,428.36
GROSS PROFIT	\$203,140.21	\$206,645.67	\$ -3,505.46	\$1,282,428.36
Expenditures				
6005 Certificated - Executive Management	7,500.00	7,500.04	-0.04	63,750.11
6106 Classified - Operations Staff	9,546.95	12,532.90	-2,985.95	93,211.99
6110 Classified - Instructional Management	6,500.04	6,500.04	0.00	52,000.32
6190 Classified - Other - Non -Instructional	4,043.33	6,410.80	-2,367.47	43,903.47
6198 Classified - Lunch Staff	2,230.00	3,741.77	-1,511.77	25,206.81
6270 Certificated - Teachers - Regular	19,070.80	19,070.80	0.00	185,713.57
6271 Certificated - Teachers - Substitutes	0.00	0.00	0.00	5,080.95
6275 Certificated - Teachers - SPED	11,519.23	13,439.78	-1,920.55	86,124.22
6278 Certificated - Stipends	1,041.66	1,041.66	0.00	5,270.78
6370 Classified - Teachers - Regular	4,723.06	4,723.06	0.00	44,770.95
6371 Classified - Teachers - Substitutes	3,252.70	4,504.52	-1,251.82	16,508.96
6373 Classified - Aides - Regular	9,728.03	13,253.07	-3,525.04	94,982.67
6378 Classified - Stipends	666.66	666.66	0.00	2,666.64
7051 Social Security/Medicare/FUTA	3,502.02	3,795.93	-293.91	28,732.48
7052 Worker's Compensation Insurance	651.15	821.56	-170.41	5,890.12
7053 State Unemployment	-1,239.57	262.08	-1,501.65	5,163.69
7055 Retirement Contribution - DRS	9,670.69	11,105.96	-1,435.27	87,530.40
7056 Health Insurance - SEBB	18,468.00	15,903.00	2,565.00	137,426.00

Pullman Community Montessori

Profit and Loss

April 2023

	TOTAL			
	APR 2023	MAR 2023 (PP)	CHANGE	SEP 2022 - APR 2023 (YTD)
8005 Audits		13,643.00	-13,643.00	23,743.00
8010 Legal		2,394.40	-2,394.40	5,781.90
8015 Oversight Fee (3%)	3,450.95	5,257.25	-1,806.30	25,785.06
8035 Payroll & Accounting Services	8,400.00	8,400.00	0.00	67,200.00
8040 Special Ed Services		6,874.95	-6,874.95	47,810.27
8050 Contracted Services - Tech				4,536.13
8051 Contracted Services - Program Support / PD	691.66	6,367.23	-5,675.57	23,120.22
8053 Contracted Services - Misc	2,500.00	2,500.00	0.00	17,500.00
8054 Contracted Services - Afterschool		3,394.09	-3,394.09	18,918.45
8055 Printing				1,954.94
8060 Dues & Memberships		1,740.54	-1,740.54	2,235.54
8505 Board Expenses	833.33	833.33	0.00	6,666.64
8510 Classroom / Teaching Supplies & Materials	870.17	5,686.99	-4,816.82	17,237.20
8515 Special Ed Supplies & Materials				755.57
8530 Equipment / Furniture		210.49	-210.49	23,253.06
8535 Telephone / Internet	634.42	634.94	-0.52	5,906.63
8540 Technology - Hardware				1,458.55
8541 Technology - Software	810.02	5,042.08	-4,232.06	21,389.51
8545 Student Testing & Assessment				1,270.00
8565 Office Expense	82.50	517.71	-435.21	6,076.97
8570 Staff Development	2,500.00	1,200.00	1,300.00	8,092.50
8575 Staff Recruitment	129.48	129.48	0.00	3,031.25
8580 Student Recruitment / Marketing	47.35	1,882.45	-1,835.10	9,249.08
8585 School Meals / Lunch	5,603.35	6,917.29	-1,313.94	45,384.01
8590 Travel (Staff)				21,155.49
8595 Fundraising				501.09
8599 Transportation (student)				2,638.35
9005 Insurance Expense	1,745.22	3,217.69	-1,472.47	13,000.71
9010 Janitorial	1,788.58	1,788.58	0.00	14,803.19
9015 Building and Land Rent / Lease	14,634.33	14,634.33	0.00	117,074.64
9020 Repairs & Maintenance Bld				427.16
9045 Interest Expense	2,464.65	2,455.88	8.77	18,924.86
Total Expenditures	\$158,060.76	\$220,996.33	\$ -62,935.57	\$1,560,816.10
NET OPERATING REVENUE	\$45,079.45	\$ -14,350.66	\$59,430.11	\$ -278,387.74
Other Revenue				
3001 In-Kind Services & Use of Facilities				80.00
Total Other Revenue	\$0.00	\$0.00	\$0.00	\$80.00
Other Expenditures				
9050 Depreciation				33,166.98

Pullman Community Montessori

Profit and Loss

April 2023

	TOTAL			
	APR 2023	MAR 2023 (PP)	CHANGE	SEP 2022 - APR 2023 (YTD)
9900 In-Kind Services & Use of Facilities - Expense				80.00
Total Other Expenditures	\$0.00	\$0.00	\$0.00	\$33,246.98
NET OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$ -33,166.98
NET REVENUE	\$45,079.45	\$ -14,350.66	\$59,430.11	\$ -311,554.72

Pullman Community Montessori

Balance Sheet As of April 30, 2023

	TOTAL		
	AS OF APR 30, 2023	AS OF MAR 31, 2023 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1000 Banner Bank x4353 - PUBLIC Checking	205,979.61	198,090.49	7,889.12
1001 Banner Bank x4695 - PRIVATE Checking	4,997.00	1,000.00	3,997.00
1005 Banner Bank x3234 - PUBLIC Savings	1,095.67	1,095.65	0.02
Total Bank Accounts	\$212,072.28	\$200,186.14	\$11,886.14
Accounts Receivable			
1100 Accounts Receivable (A/R)	32,893.84	22,909.01	9,984.83
Total Accounts Receivable	\$32,893.84	\$22,909.01	\$9,984.83
Other Current Assets			
1150 Prepays & Other Assets	2,775.03	4,300.02	-1,524.99
Total Other Current Assets	\$2,775.03	\$4,300.02	\$ -1,524.99
Total Current Assets	\$247,741.15	\$227,395.17	\$20,345.98
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	-99,118.43	-99,118.43	0.00
Total Fixed Assets	\$556,640.04	\$556,640.04	\$0.00
TOTAL ASSETS	\$804,381.19	\$784,035.21	\$20,345.98
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 Accounts Payable	113,230.11	155,330.51	-42,100.40
Total Accounts Payable	\$113,230.11	\$155,330.51	\$ -42,100.40
Other Current Liabilities			
2101 Accrued Accounts & Payroll Payable	64,977.26	72,314.31	-7,337.05
2155 Retirement Payable - DRS	15,732.21	15,938.97	-206.76
2156 Health Insurance Payable - SEBB	-36,339.00	-29,976.50	-6,362.50
2158 LTD Payable	280.36	244.69	35.67
2171 Use Tax Payable	0.00	47.40	-47.40
2202 Loan Payable - short-term	59,191.04	32,232.84	26,958.20
Total Other Current Liabilities	\$103,841.87	\$90,801.71	\$13,040.16
Total Current Liabilities	\$217,071.98	\$246,132.22	\$ -29,060.24

Pullman Community Montessori

Balance Sheet

As of April 30, 2023

	TOTAL		
	AS OF APR 30, 2023	AS OF MAR 31, 2023 (PP)	CHANGE
Long-Term Liabilities			
2501 Construction Loan Payable	497,303.76	498,484.36	-1,180.60
2510 Deferred Rent Liability	44,058.96	38,551.59	5,507.37
Total Long-Term Liabilities	\$541,362.72	\$537,035.95	\$4,326.77
Total Liabilities	\$758,434.70	\$783,168.17	\$ -24,733.47
Equity			
2998 Unrestricted Net Assets	336,658.52	336,658.52	0.00
2999 Restricted Net Assets	20,842.69	20,842.69	0.00
Net Revenue	-311,554.72	-356,634.17	45,079.45
Total Equity	\$45,946.49	\$867.04	\$45,079.45
TOTAL LIABILITIES AND EQUITY	\$804,381.19	\$784,035.21	\$20,345.98



Pullman Community Montessori FY 22-23 Budget Status Report Apr-23

	Total			
	Actual	Budget	Over/(Under) Budget	% Received / Spent
Revenue				
Local Support	16,756.75	128,563.00	-111,806.25	13.03%
State Revenue - General	729,249.47	1,144,287.00	-415,037.53	63.73%
State Revenue - Special Purpose	132,610.75	305,212.00	-172,601.25	43.45%
Federal Revenue	299,255.90	511,741.00	-212,485.10	58.48%
Grants & Other Sources	104,555.49	164,000.00	-59,444.51	63.75%
Total Revenue	\$ 1,282,428.36	\$ 2,253,803.00	-\$ 971,374.64	56.90%
Gross Profit	\$ 1,282,428.36	\$ 2,253,803.00	-\$ 971,374.64	56.90%
Expenditures				
Salaries	719,191.44	975,792.00	-256,600.56	73.70%
Personnel Taxes & Benefits	264,742.69	422,085.54	-157,342.85	62.72%
Contracted Services	234,395.03	325,338.00	-90,942.97	72.05%
School Operations	178,256.38	251,251.00	-72,994.62	70.95%
Facility Operations & Maintenance	164,230.56	265,259.00	-101,028.44	61.91%
Total Expenditures	\$ 1,560,816.10	\$ 2,239,725.54	-\$ 678,909.44	69.69%
Net Operating Revenue	-\$ 278,387.74	\$ 14,077.46	-\$ 292,465.20	-1977.54%
Net Revenue	-\$ 278,387.74	\$ 14,077.46	-\$ 292,465.20	-1977.54%
 Board Approved Expenditures	 2,239,726			

Pullman Community Montessori

Statement of Cash Flows

February - April, 2023

	FEB 2023	MAR 2023	APR 2023	TOTAL
OPERATING ACTIVITIES				
Net Revenue	-17,100.79	-14,350.66	45,079.45	\$13,628.00
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				\$0.00
1100 Accounts Receivable (A/R)	-33,328.09	46,736.41	-9,984.83	\$3,423.49
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	-8,754.16	82,395.05	-42,100.40	\$31,540.49
2101 Accrued Accounts & Payroll Payable	-15,607.11	7,180.83	-7,337.05	\$ -15,763.33
2155 Retirement Payable - DRS	2,948.46	-1,338.20	-206.76	\$1,403.50
2156 Health Insurance Payable - SEBB	-1,162.00	-1,664.50	-6,362.50	\$ -9,189.00
2158 LTD Payable	21.12	-13.21	35.67	\$43.58
2171 Use Tax Payable		-1,181.54	-47.40	\$ -1,228.94
2202 Loan Payable - short-term	32,232.84		26,958.20	\$59,191.04
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-5,540.46	133,639.83	-37,520.08	\$90,579.29
Net cash provided by operating activities	\$ -22,641.25	\$119,289.17	\$7,559.37	\$104,207.29
FINANCING ACTIVITIES				
2501 Construction Loan Payable	-4,805.89	-1,374.97	-1,180.60	\$ -7,361.46
2510 Deferred Rent Liability	5,507.37	5,507.37	5,507.37	\$16,522.11
2998 Unrestricted Net Assets		4,657.31		\$4,657.31
2999 Restricted Net Assets		-4,657.31		\$ -4,657.31
Net cash provided by financing activities	\$701.48	\$4,132.40	\$4,326.77	\$9,160.65
NET CASH INCREASE FOR PERIOD	\$ -21,939.77	\$123,421.57	\$11,886.14	\$113,367.94



Payroll Check Summary

Payroll Runs: 04/10/2023 and 04/25/2023

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 May 23, 2023, the Board, by a _____ vote, approves payments totaling \$68,143.86. The payments are further identified in this document.

Total Payment by Type:

Payroll Direct Deposit (\$68,143.86)

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

Accounts Payable Register

April 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 May 23, 2023, the Board, by a _____ vote, approves payments totaling \$120,968.12. The payments are further identified in this document.

Total Payment by Type:

Electronic Funds Transfer (\$120,968.12)

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



Non-AP Cash Disbursement Register

April 2023

BOARD CERTIFICATION STATEMENT

The following payments were paid during April 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 May 23, 2023, the Board, by a _____ vote, approves payments totaling \$1,344.27. The payments are further identified in this document.

Total Payment by Type:

Debit Card / EFT (\$1,344.27) – comprised mostly of automatic charges (Gusto – payroll provider, Verizon, Adobe, Microsoft, Facebook)

Manual Checks (\$0)

Secretary	Ayad Rahmani	Board Member	
Board Member	Kim Torres	Board Member	
Board Member	Aubree Guyton	Board Member	
Board Member	Beverley Wolff		



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 \$68,143.86 are also approved.

General Fund Accounts Payable

Total electronic payments totaling \$110,052.58 and
Check number 1051 through 1052 totaling \$10,915.54

Non-AP Cash Disbursements

Total electronic payments totaling \$1,344.27 and
Check number N/A through N/A totaling \$0

Payroll

Total electronic payments totaling \$68,143.86 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

April AP register totaling: \$120,968.12

Pay dates within **04/01/23 – 04/30/23**

Board Date **05/23/23**

Signature of Auditing Officer

Date

Pullman Community Montessori Payroll Summary

Apr-23



Pay Code Totals

Custodian / Bus Driver	3,373.19
Kitchen Staff	2,712.16
Office Administration	6,709.24
School Administration	17,750.08
Special Education Staff	6,499.64
Student Support Staff	19,447.51
Substitute Teacher	5,681.34
Teacher	24,668.86
Total	86,842.02

Deduction Totals

State Pension	6,026.14
State Employees Benefits Board	1,530.50
Supplemental LTD	280.36
Wage Garnishments	-
Federal Income Tax	6,176.93
Social Security	2,580.66
Medicare	1,237.01
WA Long Term Care Insurance	-
WA Workers' Comp Insurance	361.07
WA Family and Medical Leave Insurance	505.49
Total	18,698.16

Benefits Totals

State Pension	10,623.39
State Employees Benefits Board	17,442.00
Social Security	2,580.66
Medicare	1,237.01
WA SUI	208.46
WA EAF	26.06
WA Family and Medical Leave Insurance	-
WA Workers' Comp Insurance	707.36
Total	32,824.94

Direct Deposit Total	<u>68,143.86</u>
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Pullman Community Montessori

Bill Payment List

April 2023

DATE	NUM	VENDOR	AMOUNT	MEMO/DESCRIPTION
1000 Banner Bank x4353 - PUBLIC Checking				
04/01/2023	EFT	Raza Development Fund, Inc (v)	-3,340.80	
04/05/2023	1051	Friends of Gladish	-9,126.96	
04/05/2023	1052	Friends of Gladish	-1,788.58	
04/05/2023	EFT	WA Dept of Revenue	-1,229.03	
04/06/2023		Ccooper Services	-435.00	Multiple invoices (details on stub)-- bill.com Check Number: 207464893
04/06/2023		J & H Printing, Inc	-925.97	Multiple invoices (details on stub)-- bill.com Check Number: 207461027
04/06/2023		Nathaniel A Porter	-305.36	Multiple invoices (details on stub)-- bill.com Check Number: 207461723
04/06/2023		National Center for Montessori in the Public Sector	-13,164.54	Multiple invoices (details on stub)
04/06/2023		Washington State Charter Schools Association	-618.94	Multiple invoices (details on stub)-- bill.com Check Number: 207471622
04/06/2023		First Step Internet	-180.00	Inv #1686336-- bill.com Check Number: 207466236
04/06/2023		Galexis Technologies	-397.99	Inv #33323-- bill.com Check Number: 207477769
04/06/2023		HCA - SEBB	-18,699.00	Acct #600Y12 - Inv #600Y12 2.16.23
04/06/2023		PresenceLearning, Inc	-4,075.60	Inv #INV56705
04/06/2023		The Standard Insurance Company	-257.90	Inv #756494 0314 2/1-- bill.com Check Number: 207460616
04/06/2023		YMCA of the Palouse	-3,394.09	Inv #18516-- bill.com Check Number: 207475904
04/07/2023		Shayne Whitson	-71.81	Inv #2/14/23
04/06/2023		Yellow Barn Occupational Therapy, LLC	-2,829.75	Inv #3/20/23
04/10/2023		Jill Stansbury	-21,155.49	Multiple invoices
04/07/2023		Northwest Educational Development, LLC	-1,200.00	
04/07/2023	EFT	Great American Insurance Group	-2,944.94	
04/12/2023		Great American Insurance Group	-272.75	
04/28/2023	EFT	WA Dept of Retirement Systems	-16,738.13	
04/20/2023	EFT	WA Dept of Revenue	-47.40	
04/30/2023	EFT	Joule Growth Partners	-8,400.00	
04/30/2023	EFT	Amazon Capital Services, Inc	-2,346.92	
04/11/2023	EFT	URM Stores Inc	-6,903.01	
04/28/2023	EFT	WA Dept of Retirement Systems	-53.76	
04/28/2023	EFT	WA Dept of Retirement Systems	-64.40	
Total for 1000 Banner Bank x4353 - PUBLIC Checking			\$ -	
			120,968.12	

Pullman Community Montessori
Non-AP Cash Disbursements
 April 2023

	Date	Transaction Type	Num	Name	Memo/Description	Amount
1000 Banner Bank x4353 - PUBLIC Checking						
	04/03/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
	04/03/2023	Expenditure		Facebook (v)	FACEBK 7EVWHL3MA Menlo ParkCA Ca FACEBK 7EVWHL3MA Menlo ParkCA Card# *8765	-47.35
	04/04/2023	Expenditure		WA Dept of Revenue	Business license renewal	-5.00
	04/05/2023	Expenditure		Transparent	ACH transparent clas transpar ACH transparent clas transparen CCD ST-A0J7T6F8F8S9 42	-198.22
	04/10/2023	Expenditure		eFax	J2 EFAX SERVICE 323-817-3205CA J2 EFAX SERVICE 323-817-3205CA Card# *8765	-18.99
	04/13/2023	Expenditure		Microsoft	MICROSOFT REDMONDWA Card# *8765	-26.71
	04/13/2023	Expenditure		Online Job Ads	ONLINE JOB ADS I AustinTX Card# ONLINE JOB ADS I AustinTX Card# *8765	-129.48
	04/13/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
	04/17/2023	Expenditure		Adobe	ADOBE *800-833- 800-833-6687CA ADOBE *800-833- 800-833-6687CA Card# *8765	-73.33
	04/17/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-51.77
	04/21/2023	Expenditure		Adobe	ADOBE *800-833- 800-833-6687CA ADOBE *800-833- 800-833-6687CA Card# *8765 DBT CRD 072	-13.76
	04/24/2023	Expenditure		Verizon Wireless	ACH VERIZON WIRELESS PAYMENTS ACH VERIZON WIRELESS PAYMENTS CCD 034243244300001 6223	-334.42
	04/24/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
	04/25/2023	Expenditure		Banner Bank	Wire Transfer fee	-15.00
	04/30/2023	Expenditure		Gusto		-378.73
Total for 1000 Banner Bank x4353 - PUBLIC Checking						-\$ 1,341.27
1001 Banner Bank x4695 - PRIVATE Checking						
	04/03/2023	Expenditure		Banner Bank	Paper statement fee	-3.00
Total for 1001 Banner Bank x4695 - PRIVATE Checking						-\$ 3.00
Total						-\$ 1,344.27



Finance Dashboard May 2023

	Metric <i>Description</i>	Result	Goal	Status	Notes
1.	Current Student Recruitment Count <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.	Public Revenue Received as a % of overall budget <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.	Private Revenue Received as a % of overall budget <i>Measures progress against fundraising goals</i>	41%	75%	●	<i>Now includes local fundraising goals (only 14% met)</i>
4.	Expenditures to date as a % of overall budget <i>Measures actual spending against planned spending</i>	79%	75%	●	<i>Without rent and travel "overages", result = 76% spent, reasonable.</i>
5.	Cash on Hand <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^P

Pullman Community Montessori

Profit and Loss

May 2023

	TOTAL			
	MAY 2023	APR 2023 (PP)	CHANGE	SEP 2022 - MAY 2023 (YTD)
Revenue				
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
Total Revenue	\$91,410.96	\$203,140.21	\$ -111,729.25	\$1,373,839.32
GROSS PROFIT	\$91,410.96	\$203,140.21	\$ -111,729.25	\$1,373,839.32
Expenditures				
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
Total Expenditures	\$204,401.84	\$158,076.87	\$46,324.97	\$1,765,234.05
NET OPERATING REVENUE	\$ -112,990.88	\$45,063.34	\$ -158,054.22	\$ -391,394.73
Other Revenue				
3001 In-Kind Services & Use of Facilities				80.00
Total Other Revenue	\$0.00	\$0.00	\$0.00	\$80.00
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
Total Other Expenditures	\$16,583.49	\$0.00	\$16,583.49	\$49,830.47
NET OTHER REVENUE	\$ -16,583.49	\$0.00	\$ -16,583.49	\$ -49,750.47
NET REVENUE	\$ -129,574.37	\$45,063.34	\$ -174,637.71	\$ -441,145.20

Pullman Community Montessori

Balance Sheet

As of May 31, 2023

	TOTAL		
	AS OF MAY 31, 2023	AS OF APR 30, 2023 (PP)	CHANGE
ASSETS			
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
Total Bank Accounts	\$195,410.00	\$212,072.28	\$ -16,662.28
Accounts Receivable			
1100 Accounts Receivable (A/R)	29,610.55	32,893.84	-3,283.29
Total Accounts Receivable	\$29,610.55	\$32,893.84	\$ -3,283.29
Other Current Assets			
1150 Prepaids & Other Assets	1,250.04	2,775.03	-1,524.99
Total Other Current Assets	\$1,250.04	\$2,775.03	\$ -1,524.99
Total Current Assets	\$226,270.59	\$247,741.15	\$ -21,470.56
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
Total Fixed Assets	\$540,056.55	\$556,640.04	\$ -16,583.49
TOTAL ASSETS	\$766,327.14	\$804,381.19	\$ -38,054.05
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 Accounts Payable	99,586.72	113,246.22	-13,659.50
Total Accounts Payable	\$99,586.72	\$113,246.22	\$ -13,659.50
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
Total Other Current Liabilities	\$206,124.78	\$104,036.24	\$102,088.54
Total Current Liabilities	\$305,711.50	\$217,282.46	\$88,429.04

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
Total Long-Term Liabilities	\$544,259.63	\$541,168.35	\$3,091.28
Total Liabilities	\$849,971.13	\$758,450.81	\$91,520.32
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
Total Equity	\$ -83,643.99	\$45,930.38	\$ -129,574.37
TOTAL LIABILITIES AND EQUITY	\$766,327.14	\$804,381.19	\$ -38,054.05



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

	Total			
	Actual	Budget	Over/(Under) Budget	% Received / Spent
Revenue				
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%
Total Revenue	\$ 1,373,839.32	\$ 2,253,803.00	-\$ 879,963.68	60.96%
Gross Profit	\$ 1,373,839.32	\$ 2,253,803.00	-\$ 879,963.68	60.96%
Expenditures				
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%
Total Expenditures	\$ 1,765,234.05	\$ 2,239,725.54	-\$ 474,491.49	78.81%
Net Operating Revenue	-\$ 391,394.73	\$ 14,077.46	-\$ 405,472.19	-2780.29%
Net Revenue	-\$ 391,394.73	\$ 14,077.46	-\$ 405,472.19	-2780.29%
Board Approved Expenditures	2,239,726			

Pullman Community Montessori

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

September 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
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 %
Total Revenue	\$1,373,839.32	\$2,253,803.00	\$ -879,963.68	60.96 %
GROSS PROFIT	\$1,373,839.32	\$2,253,803.00	\$ -879,963.68	60.96 %
Expenditures				
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	
Total Expenditures	\$1,765,234.05	\$2,239,725.54	\$ -474,491.49	78.81 %
NET OPERATING REVENUE	\$ -391,394.73	\$14,077.46	\$ -405,472.19	-2,780.29 %
Other Revenue				
3001 In-Kind Services & Use of Facilities	80.00		80.00	
Total Other Revenue	\$80.00	\$0.00	\$80.00	0.00%
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	
Total Other Expenditures	\$49,830.47	\$94,883.00	\$ -45,052.53	52.52 %
NET OTHER REVENUE	\$ -49,750.47	\$ -94,883.00	\$45,132.53	52.43 %
NET REVENUE	\$ -441,145.20	\$ -80,805.54	\$ -360,339.66	545.93 %

Pullman Community Montessori

Statement of Cash Flows

March - May, 2023

	MAR 2023	APR 2023	MAY 2023	TOTAL
OPERATING ACTIVITIES				
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
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	133,639.83	-37,309.60	109,820.81	\$206,151.04
Net cash provided by operating activities	\$119,289.17	\$7,753.74	\$ -19,753.56	\$107,289.35
FINANCING ACTIVITIES				
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
Net cash provided by financing activities	\$4,132.40	\$4,132.40	\$3,091.28	\$11,356.08
NET CASH INCREASE FOR PERIOD	\$123,421.57	\$11,886.14	\$ -16,662.28	\$118,645.43



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



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 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
Total	89,573.89

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
Total	18,301.55

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
Total	33,849.86

Direct Deposit Total **71,272.34**

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	
Total for 1000 Banner Bank x4353 - PUBLIC Checking			\$ -	
			120,916.86	

Pullman Community Montessori
Non-AP Cash Disbursements
 May 2023

Date	Transaction Type	Num	Name	Memo/Description	Amount
1000 Banner Bank x4353 - PUBLIC Checking					
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
Total for 1000 Banner Bank x4353 - PUBLIC Checking					-\$ 1,906.98
1001 Banner Bank x4695 - PRIVATE Checking					
05/01/2023	Expenditure		Banner Bank	Paper statement fee	-3.00
Total for 1001 Banner Bank x4695 - PRIVATE Checking					-\$ 3.00
Total					-\$ 1,909.98

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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119		
120	INTRODUCTION	
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	Financial Policies	
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 10th, if changes are made after July 10th, those must be communicated to the Commission by August 31st. 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 21st 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:"

- 430 2) Statement of Activity
- 431 3) Statement of Cash Flows
- 432 4) Statement of Functional Expenses
- 433

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

440
441 PCM will comply with all necessary non-profit corporation financial and informational filing
442 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.

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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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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.

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

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

*for independent contractors, LLPs and LLCs only

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

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

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

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

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

Payroll Tax Compliance

The payroll vendor is responsible for the preparation of the periodic payroll tax filings. The Financial 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

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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 and disbursed for such purposes as

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

12

TIME AND EFFORT POLICY

- 2054
- 2055
- 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.
- 2108
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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

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?



Finance Dashboard

June 2023

	Metric <i>Description</i>	Result	Goal	Status	Notes
1.	Current Student Recruitment Count <i>Enrollment is the school's primary revenue driver</i>	94%	100%	●	<i>Current enrollment: 92 (AAFTE: 94.10) Budget: 100 SPED: 13.5 budget, 17 actual</i>
2.	Public Revenue Received as a % of overall budget <i>Measures rate of receipt of public funds to date</i>	71%	75%	●	<i>Won't hit goal due to enrollment miss</i>
3.	Private Revenue Received as a % of overall budget <i>Measures progress against fundraising goals</i>	42%	75%	●	<i>Now includes local fundraising goals (only 3% met)</i>
4.	Expenditures to date as a % of overall budget <i>Measures actual spending against planned spending</i>	88%	83%	●	<i>Without rent and travel "overages", result = 84.7% spent, reasonable.</i>
5.	Cash on Hand <i>Measures operational and financial stability</i>	Current: \$133k Forecast: \$221k	\$189k	●	<i>Currently under 30 days cash; forecasted to end over due to addt'l WA Charters grants</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 and convert that into an additional grant; (3) increase the growth grant II from \$141k to \$255k for 23-24; and (4) a \$300k cash loan for 23-24
 - **23-24 budget meets 30 days cash (41) with the loan**
- **Variances:** material (10% & \$10k) variances noted below: local donations (\$106k, 3% received); substitute teachers (\$20k over, need); SPED services (\$29k over, need); student recruitment (\$12k over, underbudgeted); travel (866%, grant funded expenses, budget neutral); rent (\$27k over, deferral accounting issue, cash neutral)

Current fiscal year count of missing documentation: ~\$13k

jg^p

Pullman Community Montessori

Profit and Loss

June 2023

	TOTAL			
	JUN 2023	MAY 2023 (PP)	CHANGE	SEP 2022 - JUN 2023 (YTD)
Revenue				
3100 Local Donations	25.00	242.55	-217.55	3,453.96
3102 Sales - Student Activities		30.00	-30.00	30.00
3198 Sales - School Meals	963.00	1,260.00	-297.00	15,793.20
3201 Interest Income (Public)	0.02	0.02	0.00	0.18
3520 Private Foundations / Grants				104,555.49
4000 General Apportionment	63,077.93	51,291.82	11,786.11	843,619.22
4021 Special Education - General Apportionment	807.62	779.40	28.22	8,216.43
4121 Special Education - State	7,721.76	6,341.87	1,379.89	103,625.03
4155 Learning Assistance	657.94	548.28	109.66	8,498.35
4165 Transitional Bilingual	2,595.97		2,595.97	2,595.97
4174 Highly Capable	167.59	139.66	27.93	2,164.68
4198 State - School Food Service	34.45	25.25	9.20	195.55
4199 Transportation	2,289.87	1,908.23	381.64	29,577.53
4258 State Miscellaneous Revenue				1,755.10
5101 Title 1				13,147.00
5102 Title 2	2,722.21	1,896.17	826.04	10,108.99
5124 Federal SPED - IDEA	782.00	1,149.11	-367.11	12,176.91
5198 Federal - School Food Services (NSLP)	3,430.11	2,045.94	1,384.17	31,631.89
5199 Federal - Misc Grants	7,874.70	5,225.77	2,648.93	129,053.93
5200 Federal - CSP	8,775.15	18,526.89	-9,751.74	155,565.23
Total Revenue	\$101,925.32	\$91,410.96	\$10,514.36	\$1,475,764.64
GROSS PROFIT	\$101,925.32	\$91,410.96	\$10,514.36	\$1,475,764.64
Expenditures				
6005 Certificated - Executive Management	7,500.00	7,500.00	0.00	78,750.11
6106 Classified - Operations Staff	10,165.30	10,717.81	-552.51	114,095.10
6110 Classified - Instructional Management	6,500.04	6,500.04	0.00	65,000.40
6190 Classified - Other - Non -Instructional	3,165.39	6,928.82	-3,763.43	53,997.68
6198 Classified - Lunch Staff	2,616.72	3,892.45	-1,275.73	31,715.98
6270 Certificated - Teachers - Regular	19,070.80	19,070.80	0.00	223,855.17
6271 Certificated - Teachers - Substitutes	2,584.76	1,393.23	1,191.53	9,058.94
6275 Certificated - Teachers - SPED	11,452.02	13,620.58	-2,168.56	111,196.82
6278 Certificated - Stipends	1,041.66	1,041.66	0.00	7,354.10
6370 Classified - Teachers - Regular	4,723.06	4,723.06	0.00	54,217.07
6371 Classified - Teachers - Substitutes	2,485.60	4,130.22	-1,644.62	23,124.78
6373 Classified - Aides - Regular	7,768.21	13,053.56	-5,285.35	115,804.44
6378 Classified - Stipends	666.66	666.66	0.00	3,999.96
6401 Classified - Summer School	764.37		764.37	764.37
7051 Social Security/Medicare/FUTA	3,443.62	3,874.07	-430.45	36,050.17
7052 Worker's Compensation Insurance	649.21	821.94	-172.73	7,361.27
7053 State Unemployment	217.43	251.77	-34.34	5,632.89

Pullman Community Montessori

Profit and Loss

June 2023

	TOTAL			
	JUN 2023	MAY 2023 (PP)	CHANGE	SEP 2022 - JUN 2023 (YTD)
7055 Retirement Contribution - DRS	9,852.74	11,023.17	-1,170.43	108,406.31
7056 Health Insurance - SEBB	35,116.00	18,468.00	16,648.00	191,010.00
8005 Audits				23,743.00
8010 Legal	289.60		289.60	6,071.50
8015 Oversight Fee (3%)	2,319.56	1,830.28	489.28	29,934.90
8035 Payroll & Accounting Services	8,400.00	8,400.00	0.00	84,000.00
8040 Special Ed Services	12,324.64	19,209.68	-6,885.04	79,344.59
8050 Contracted Services - Tech				4,536.13
8051 Contracted Services - Program Support / PD		691.66	-691.66	23,811.88
8052 Contracted Services - Instructional	1,938.21		1,938.21	1,938.21
8053 Contracted Services - Misc	2,500.00		2,500.00	20,000.00
8054 Contracted Services - Afterschool	8,066.95	4,870.45	3,196.50	31,855.85
8055 Printing	1,405.94		1,405.94	3,360.88
8060 Dues & Memberships				2,235.54
8505 Board Expenses	833.33	833.33	0.00	8,333.30
8510 Classroom / Teaching Supplies & Materials	57.50	439.87	-382.37	17,734.57
8515 Special Ed Supplies & Materials				755.57
8530 Equipment / Furniture				23,253.06
8535 Telephone / Internet	634.42	634.42	0.00	7,175.47
8540 Technology - Hardware				1,458.55
8541 Technology - Software	7,101.70	4,513.37	2,588.33	33,004.58
8545 Student Testing & Assessment				1,270.00
8550 Field Trips	286.20		286.20	286.20
8565 Office Expense	283.69	486.18	-202.49	6,846.84
8570 Staff Development		992.49	-992.49	9,084.99
8575 Staff Recruitment	2,024.13	183.78	1,840.35	5,239.16
8580 Student Recruitment / Marketing	1,502.07	4,636.93	-3,134.86	15,388.08
8585 School Meals / Lunch	2,681.39	6,269.29	-3,587.90	54,350.80
8590 Travel (Staff)		506.40	-506.40	21,661.89
8595 Fundraising				501.09
8599 Transportation (student)	2,278.71	800.04	1,478.67	5,717.10
9005 Insurance Expense	1,472.45	1,745.20	-272.75	16,218.36
9010 Janitorial	1,788.58	1,829.11	-40.53	18,420.88
9015 Building and Land Rent / Lease	15,885.69	15,885.69	0.00	148,846.02
9020 Repairs & Maintenance Bld	1,166.10		1,166.10	1,593.26
9045 Interest Expense	2,604.85	1,965.83	639.02	23,495.54
Total Expenditures	\$207,629.30	\$204,401.84	\$3,227.46	\$1,972,863.35
NET OPERATING REVENUE	\$ -105,703.98	\$ -112,990.88	\$7,286.90	\$ -497,098.71
Other Revenue				
3001 In-Kind Services & Use of Facilities				80.00
Total Other Revenue	\$0.00	\$0.00	\$0.00	\$80.00

Pullman Community Montessori

Profit and Loss

June 2023

	TOTAL			
	JUN 2023	MAY 2023 (PP)	CHANGE	SEP 2022 - JUN 2023 (YTD)
Other Expenditures				
9050 Depreciation		16,583.49	-16,583.49	49,750.47
9900 In-Kind Services & Use of Facilities - Expense				80.00
Total Other Expenditures	\$0.00	\$16,583.49	\$ -16,583.49	\$49,830.47
NET OTHER REVENUE	\$0.00	\$ -16,583.49	\$16,583.49	\$ -49,750.47
NET REVENUE	\$ -105,703.98	\$ -129,574.37	\$23,870.39	\$ -546,849.18

Pullman Community Montessori

Balance Sheet

As of June 30, 2023

	TOTAL		
	AS OF JUN 30, 2023	AS OF MAY 31, 2023 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1000 Banner Bank x4353 - PUBLIC Checking	126,989.02	189,320.31	-62,331.29
1001 Banner Bank x4695 - PRIVATE Checking	4,991.00	4,994.00	-3.00
1005 Banner Bank x3234 - PUBLIC Savings	1,095.71	1,095.69	0.02
Total Bank Accounts	\$133,075.73	\$195,410.00	\$ -62,334.27
Accounts Receivable			
1100 Accounts Receivable (A/R)	38,385.70	29,610.55	8,775.15
Total Accounts Receivable	\$38,385.70	\$29,610.55	\$8,775.15
Other Current Assets			
1150 Prepays & Other Assets	416.71	1,250.04	-833.33
Total Other Current Assets	\$416.71	\$1,250.04	\$ -833.33
Total Current Assets	\$171,878.14	\$226,270.59	\$ -54,392.45
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	57,641.26	52,641.26	5,000.00
1550 Accumulated Depreciation	-115,701.92	-115,701.92	0.00
Total Fixed Assets	\$545,056.55	\$540,056.55	\$5,000.00
TOTAL ASSETS	\$716,934.69	\$766,327.14	\$ -49,392.45
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 Accounts Payable	146,026.40	99,586.72	46,439.68
Total Accounts Payable	\$146,026.40	\$99,586.72	\$46,439.68
Other Current Liabilities			
2101 Accrued Accounts & Payroll Payable	66,478.19	69,206.35	-2,728.16
2155 Retirement Payable - DRS	16,555.31	15,749.78	805.53
2156 Health Insurance Payable - SEBB	-29,841.00	-38,501.00	8,660.00
2158 LTD Payable	327.44	284.24	43.20
2180 Refundable Advances	100,000.00	100,000.00	0.00
2202 Loan Payable - short-term	59,385.41	59,385.41	0.00
Total Other Current Liabilities	\$212,905.35	\$206,124.78	\$6,780.57
Total Current Liabilities	\$358,931.75	\$305,711.50	\$53,220.25

Pullman Community Montessori

Balance Sheet As of June 30, 2023

	AS OF JUN 30, 2023	TOTAL	
		AS OF MAY 31, 2023 (PP)	CHANGE
Long-Term Liabilities			
2501 Construction Loan Payable	494,359.45	495,734.42	-1,374.97
2510 Deferred Rent Liability	52,991.46	48,525.21	4,466.25
Total Long-Term Liabilities	\$547,350.91	\$544,259.63	\$3,091.28
Total Liabilities	\$906,282.66	\$849,971.13	\$56,311.53
Equity			
2998 Unrestricted Net Assets	337,368.02	337,368.02	0.00
2999 Restricted Net Assets	20,133.19	20,133.19	0.00
Net Revenue	-546,849.18	-441,145.20	-105,703.98
Total Equity	\$ -189,347.97	\$ -83,643.99	\$ -105,703.98
TOTAL LIABILITIES AND EQUITY	\$716,934.69	\$766,327.14	\$ -49,392.45



Pullman Community Montessori FY 22-23 Budget Status Report Jun-23

	Total			
	Actual	Budget	Over/(Under) Budget	% Received / Spent
Revenue				
Local Support	19,277.34	128,563.00	-109,285.66	14.99%
State Revenue - General	843,619.22	1,144,287.00	-300,667.78	73.72%
State Revenue - Special Purpose	156,628.64	305,212.00	-148,583.36	51.32%
Federal Revenue	351,683.95	511,741.00	-160,057.05	68.72%
Grants & Other Sources	104,555.49	164,000.00	-59,444.51	63.75%
Total Revenue	\$ 1,475,764.64	\$ 2,253,803.00	-\$ 778,038.36	65.48%
Gross Profit	\$ 1,475,764.64	\$ 2,253,803.00	-\$ 778,038.36	65.48%
Expenditures				
Salaries	892,934.92	975,792.00	-82,857.08	91.51%
Personnel Taxes & Benefits	348,460.64	422,085.54	-73,624.90	82.56%
Contracted Services	305,236.06	325,338.00	-20,101.94	93.82%
School Operations	217,657.67	251,251.00	-33,593.33	86.63%
Facility Operations & Maintenance	208,574.06	265,259.00	-56,684.94	78.63%
Total Expenditures	\$ 1,972,863.35	\$ 2,239,725.54	-\$ 266,862.19	88.09%
Net Operating Revenue	-\$ 497,098.71	\$ 14,077.46	-\$ 511,176.17	-3531.17%
Net Revenue	-\$ 497,098.71	\$ 14,077.46	-\$ 511,176.17	-3531.17%
 Board Approved Expenditures	 2,239,726			

Pullman Community Montessori

Statement of Cash Flows

April - June, 2023

	APR 2023	MAY 2023	JUN 2023	TOTAL
OPERATING ACTIVITIES				
Net Revenue	45,063.34	-129,574.37	-105,703.98	\$ - 190,215.01
Adjustments to reconcile Net Revenue to Net Cash provided by operations:				\$0.00
1100 Accounts Receivable (A/R)	-9,984.83	3,283.29	-8,775.15	\$ -15,476.69
1150 Prepaids & Other Assets	1,524.99	1,524.99	833.33	\$3,883.31
1550 Accumulated Depreciation		16,583.49		\$16,583.49
2100 Accounts Payable	-42,084.29	-13,659.50	46,439.68	\$ -9,304.11
2101 Accrued Accounts & Payroll Payable	-7,337.05	4,229.09	-2,728.16	\$ -5,836.12
2155 Retirement Payable - DRS	-206.76	17.57	805.53	\$616.34
2156 Health Insurance Payable - SEBB	-6,362.50	-2,162.00	8,660.00	\$135.50
2158 LTD Payable	35.67	3.88	43.20	\$82.75
2171 Use Tax Payable	-47.40			\$ -47.40
2180 Refundable Advances		100,000.00		\$100,000.00
2202 Loan Payable - short-term	27,152.57			\$27,152.57
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-37,309.60	109,820.81	45,278.43	\$117,789.64
Net cash provided by operating activities	\$7,753.74	\$ - 19,753.56	\$ - 60,425.55	\$ -72,425.37
INVESTING ACTIVITIES				
1510 Facilities - In Progress			-5,000.00	\$ -5,000.00
Net cash provided by investing activities	\$0.00	\$0.00	\$ -5,000.00	\$ -5,000.00
FINANCING ACTIVITIES				
2501 Construction Loan Payable	-1,374.97	-1,374.97	-1,374.97	\$ -4,124.91
2510 Deferred Rent Liability	5,507.37	4,466.25	4,466.25	\$14,439.87
2998 Unrestricted Net Assets		709.50		\$709.50
2999 Restricted Net Assets		-709.50		\$ -709.50
Net cash provided by financing activities	\$4,132.40	\$3,091.28	\$3,091.28	\$10,314.96
NET CASH INCREASE FOR PERIOD	\$11,886.14	\$ - 16,662.28	\$ - 62,334.27	\$ -67,110.41



Payroll Check Summary

Payroll Runs: 06/09/2023 and 06/23/2023

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 July 25, 2023, the Board, by a _____ vote, approves payments totaling \$74,421.73. The payments are further identified in this document.

Total Payment by Type:

Payroll Direct Deposit (\$74,421.73)

Secretary	Kim Torres	Board Member	_____
Board Member	Dorrie Main	Board Member	_____
Board Member	Aubree Guyton	Board Member	_____
Board Member	Beverley Wolff		_____

Accounts Payable Register

June 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 July 25, 2023, the Board, by a _____ vote, approves payments totaling \$58,868.30. The payments are further identified in this document.

Total Payment by Type:

Electronic Funds Transfer (\$30,786.62)

Manual checks (\$28,081.68)

Secretary	Kim Torres	Board Member	_____
Board Member	Dorrie Main	Board Member	_____
Board Member	Aubree Guyton	Board Member	_____
Board Member	Beverley Wolff		_____



Non-AP Cash Disbursement Register

June 2023

BOARD CERTIFICATION STATEMENT

The following payments were paid during June 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 July 25, 2023, the Board, by a _____ vote, approves payments totaling \$3,754.60. The payments are further identified in this document.

Total Payment by Type:

Debit Card / EFT (\$3,604.60) – comprised mostly of automatic charges (Gusto – payroll provider, Verizon, Adobe, Microsoft, Facebook, Indeed)

Manual Checks (\$150)

Secretary	_____ Kim Torres	Board Member	_____
Board Member	_____ Dorrie Main	Board Member	_____
Board Member	_____ Aubree Guyton	Board Member	_____
Board Member	_____ Beverley Wolff		



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 \$74,421.73 are also approved.

General Fund Accounts Payable

Total electronic payments totaling \$30,786.62 and
Check number 1055 through 1060 totaling \$28,081.68

Non-AP Cash Disbursements

Total electronic payments totaling \$3,604.60 and
Check number TBD through TBD totaling \$150.00

Payroll

Total electronic payments totaling \$74,421.73 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

June AP register totaling: \$58,868.30

Pay dates within **06/01/23 – 06/30/23**

Board Date **07/25/23**

Signature of Auditing Officer

Date

Pullman Community Montessori
Payroll Summary

Jun-23



Pay Code Totals

Custodian / Bus Driver	4,557.11
Kitchen Staff	3,771.90
Office Administration	6,249.94
School Administration	14,000.04
Special Education Staff	6,499.64
Student Support Staff	26,748.64
Substitute Teacher	7,149.21
Teacher	24,668.86
Total	93,645.34

Deduction Totals

State Pension	6,364.67
State Employees Benefits Board	1,426.00
Supplemental LTD	341.34
Wage Garnishments	-
Federal Income Tax	6,322.77
Social Security	2,466.48
Medicare	1,337.17
WA Long Term Care Insurance	-
WA Workers' Comp Insurance	420.05
WA Family and Medical Leave Insurance	545.13
Total	19,223.61

Benefits Totals

State Pension	11,107.99
State Employees Benefits Board	18,468.00
Social Security	2,466.48
Medicare	1,337.17
WA SUI	224.66
WA EAF	28.09
WA Family and Medical Leave Insurance	-
WA Workers' Comp Insurance	837.20
Total	34,469.59

Direct Deposit Total **74,421.73**

Pullman Community Montessori

Bill Payment List

June 2023

DATE	NUM	VENDOR	AMOUNT	MEMO/DESCRIPTION
1000 Banner Bank x4353 - PUBLIC Checking				
06/12/2023	EFT	URM Stores Inc	-5,129.79	
06/01/2023		Washington State Auditor's Office	-3,843.00	Inv #L153828
06/06/2023	1055	Friends of Gladish	-1,788.58	
06/06/2023	1056	Friends of Gladish	-11,419.14	
06/30/2023	EFT	WA Dept of Retirement Systems	-16,667.13	
06/01/2023	EFT	Raza Development Fund, Inc (v)	-3,340.80	
06/13/2023	EFT	Great American Insurance Group	-272.75	
06/07/2023	EFT	Great American Insurance Group	-1,472.45	
06/29/2023	1058	Friends of Gladish	-1,405.94	
06/29/2023	1059	Friends of Gladish	-11,419.44	
06/29/2023	1060	Friends of Gladish	-1,788.58	
06/15/2023	TBD	WA Dept of Health	-260.00	
06/30/2023	EFT	WA Dept of Retirement Systems	-60.70	
Total for 1000 Banner Bank x4353 - PUBLIC Checking			\$ -58,868.30	

Pullman Community Montessori **Non-AP Cash Disbursements** **Jun-23**

	Date	Transaction Type	Num	Name	Memo/Description	Amount
1000 Banner Bank x4353 - PUBLIC Checking						
	06/01/2023	Expenditure		Indeed	Indeed Jobs AustinTX Card# *8765	-541.17
	06/01/2023	Expenditure		Facebook (v)	FACEBK 6PJ2BPKLA Menlo ParkCA Ca FACEBK 6PJ2BPKLA Menlo ParkCA Card# *8765	-459.34
	06/01/2023	Expenditure		Indeed	Indeed Jobs AustinTX Card# *8765	-1.81
	06/02/2023	Expenditure		Transparent	ACH transparent clas transpar ACH transparent clas transparen CCD ST-C0H5E1W2L3U6 18	-194.35
	06/02/2023	Expenditure		Bill.com (QB Online Bill Pay)	ACH BILL.COM LLC BILLING ACH BILL.COM LLC BILLING CCD 01B4NDDIULGJ05L 108268900	-1.05
	06/05/2023	Expenditure		Adobe	ADOBE *ACROPRO 4085366000CA Car ADOBE *ACROPRO 4085366000CA Card# *8765	-16.17
	06/12/2023	Expenditure		eFax	J2 EFAX SERVICE 6922 HOLLYWOOD J2 EFAX SERVICE 6922 HOLLYWOOD BLVD 323-817-3205CA C#	-18.99
	06/12/2023	Expenditure		Indeed	Indeed Jobs Champion Grandview A Indeed Jobs Champion Grandview AustinTX C# *8765	-541.54
	06/13/2023	Expenditure		Indeed	Indeed Jobs Champion Grandview A Indeed Jobs Champion Grandview AustinTX C# *8765	-258.96
	06/13/2023	Expenditure		Adobe	ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765	-16.17
	06/13/2023	Expenditure		Microsoft	MSFT * E0300NTVL 1 Microsoft Way MSFT * E0300NTVL 1 Microsoft Way MSBILL.INFOWA C# *876	-26.71
	06/20/2023	Expenditure		Adobe	ADOBE *800-833- 345 PARK AVE 80 ADOBE *800-833- 345 PARK AVE 800-833-6687CA C# *8765	-89.50
	06/20/2023	Expenditure		Adobe	ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765	-51.77
	06/21/2023	Expenditure		Indeed	Indeed Jobs Champion Grandview A Indeed Jobs Champion Grandview AustinTX C# *8765	-135.95
	06/22/2023	Expenditure		Indeed	Indeed Jobs Champion Grandview A Indeed Jobs Champion Grandview AustinTX C# *8765	-544.70
	06/22/2023	Expenditure		Verizon Wireless	ACH VERIZON WIRELESS PAYMENTS ACH VERIZON WIRELESS PAYMENTS CCD 034243244300001 6223	-334.42
	06/23/2023	Expenditure		Adobe	ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765	-16.17
	06/26/2023	Check	1057	Unknown Vendor	Check 1057	-150.00
	06/30/2023	Expenditure		Gusto		-352.83
Total for 1000 Banner Bank x4353 - PUBLIC Checking						-\$ 3,751.60
1001 Banner Bank x4695 - PRIVATE Checking						
	06/01/2023	Expenditure		Banner Bank	Paper statement fee	-3.00
Banner Bank x4695 -						-\$ 3.00

Coversheet

Handbook Updates

Section: VI. Other Business
Item: A. Handbook Updates
Purpose: Vote
Submitted by: Laylah Sullivan
Related Material: 2023-24 School-Family Compact.docx
2023-24 PCM Family & Community Engagement Handbook.docx
2023-24 Student & Family Handbook.docx

BACKGROUND:

The Student & Family Handbook, Family & Community Engagement Handbook, and School-Family Compact have been updated for the 2023-24 SY. Minor changes were made to improve clarity, incorporate family feedback, and comply with feedback provided from the CPR (Consolidated Program Review).

RECOMMENDATION:

Proposed Motion: I motion to approve the 2023-24 Student & Family Handbook, 2023-24 Family & Community Engagement Handbook, and 2023-24 School-Family Compact as presented.

School-Family Compact

School Year 2023-24



Dear Parent/Guardian,

We believe that working together as a team with families enhances students' learning and academic growth. We value the role of families in helping students achieve high academic standards and we expect students to do their part by working to the best of their ability. The Compact outlines the ways parents, students, and school staff, build and maintain a partnership and share the responsibility for students' learning. The parents, students, and PCM staff partnered together to develop this school-parent compact for student achievement. Teachers suggested home learning strategies, parents and guardians added input about the types of support they needed, and students told us what would help them learn. We will continue to solicit feedback annually about our plan but feel free to reach out at any time with questions, concerns, and feedback.

To understand how working together can benefit your child, it is important to understand the school's goals for student academic achievement.

English Language Arts Goals for PCM Students

All students will demonstrate developmentally appropriate academic growth and proficiency every academic year. This growth and proficiency will be tracked using a variety of data points including: NWEA MAP (Measure of Academic Progress), Smarter Balanced Assessment (SBA) and end of year score and growth measure from Montessori classroom-based assessments aligned with Common Core State Standards.

Math Goals for PCM Students

All students will demonstrate developmentally appropriate academic growth and proficiency every academic year. This growth and proficiency will be tracked using a variety of data points including: NWEA MAP (Measure of Academic Progress), Smarter Balanced Assessment (SBA) end of year score and growth measure from classroom-based assessments aligned with CCSS and (name of Montessori math curriculum).

PCM's goal is for all students accessing grade level content to demonstrate grade level proficiency by the end of each academic school year. Those who do not demonstrate proficiency during the year will receive interventions from intervention specialists in the targeted areas of concern as evidenced by data collected and overseen by from our Title 1 staff member.

School Responsibility: As a school we agree to support all students' learning in the following ways:

- Provide a learning and social environment that ensures all students will meet or exceed standards.
- Provide high quality curriculum, instruction, and learning materials.
- Provide you with assistance in understanding academic achievement standards and assessments and how to monitor your child's progress
- Provide opportunities for ongoing communication through:
 - Parent-teacher conferences
 - Reports regarding your child's progress
 - Opportunities to talk with staff, volunteer at the school, observe and participate in classroom and school wide activities.

Student Responsibility: As a student I agree to show responsibility for my learning in the following ways:

- Attend school regularly and arrive on time.
- Show positive school behavior by following the school rules and practicing our LEADERS core values.
- Strive to do my personal best and ask for help when needed.
- Read every day outside of school time.
- Give Parents/Guardians all notices and information received from school.

Family/Guardian Responsibility: As Parent/Guardian I agree to support my child's learning in the following ways:

- Ensure that my child attends school regularly and arrives on time.
- Encourage my child to show positive school behavior and to follow school rules and practice the core virtues LEADERS core values.
- Engage in discussion with my child about work they are doing at school.
- Read to my child or engage in family reading circles at least 30 minutes daily at home.
- Volunteer in my child's school and classroom if time or schedule permits.
- Attend Family University events as possible.
- Attend parent-teacher-student conferences and participate, when appropriate, in decisions relating to the education of my child.

Please sign and date below to acknowledge that you have read, received, and agree to this School-Family Compact. Once signed, please return the form to your child's teacher. We look forward to our school-family partnership!

School Representative Signature: _____ Date: _____

Parent/Guardian Signature: _____ Date: _____

Student Signature: _____ Date: _____

Printed Student Name: _____

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For any questions, concerns, or to report violations, please contact one of the following coordinators:

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**PULLMAN
COMMUNITY
MONTESSORI**

**PUBLIC
FREE
K-9**

Preparing all students to reach their full potential for future success in high school, college, career, and life, using the rich resources of our community.



FAMILY & COMMUNITY ENGAGEMENT HANDBOOK

PCM shall not discriminate in any programs or activities or 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 Boy 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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Section 1: Introduction

At PCM we recognize that family and community engagement in our school's activities, promotes student achievement. All students will benefit from increased family and community engagement that provides connections within our community in addition to positive educational and career opportunities for students.

Pullman Community Montessori

PCM is a free public charter school for Kindergarten – 9th grade. Our education model is personalized to students' needs and prepares them—through rigorous academics, a robust social-emotional program, and career and life skill development—to ensure every student has the opportunity, skills, and mindset to be successful in college, career, and life. We rely on a data-driven, high-quality, place-based Montessori program, deeply rooted in research, to achieve this goal and foster students' love of learning. We are deeply committed to guiding students to be self-empowered lifelong learners, global citizens, environmental stewards, and compassionate and collaborative leaders, bringing positive changes to their communities and the world!



Pillars & Core Values

Our pillars reflect our commitments and beliefs around school, students, and families. Six pillars establish the foundation at PCM:

- ⊗ *Cultivating collaborative leaders*
- ⊗ *Respecting the child*
- ⊗ *Self-empowered lifelong learners*
- ⊗ *Our place, Our Community*
- ⊗ *Families as partners*
- ⊗ *Teachers as leaders and change makers*

Cultivating collaborative leaders: We guide students to find their inner leader as they are the change-makers of tomorrow. Students, staff, board and community members model our collaboratively developed core values. Students are well supported while engaging in opportunities to hone their LEADERS skills which are broadly defined in ways that empower them to find their personal leadership style.

Respecting the child: We see the power of the child and their innate ability as capable seekers of knowledge. Teachers work as Guides to help students cultivate agency, intrinsic motivation, and independence. Our diverse (racial, cultural, socioeconomic, gender, abilities, age and orientation) mixed-age environments are strategically prepared to aid in this development and provide authentic opportunities to grow. All are welcomed and included.

Self-empowered lifelong learners: Keeping respect for the child's innate curiosity at the forefront, we guide student growth academically, socio-emotionally, culturally, creatively, and physically through adherence to the essentials of the Montessori 'whole-child' educational approach. Essentials include:

- a highly trained, dual certificated Montessori teacher accompanied by a trained classroom assistant/interventionalist in each classroom
- extended blocks of uninterrupted but highly supported work time
- integrated curriculum
- specially designed, hands-on materials to build understanding from concrete to abstract
- strategically prepared classroom spaces
- authentic engagement opportunities and materials
- a mixed-age community environment; and
- a deep commitment to nurturing student agency, intrinsic motivation, and independence through a learner-centered approach.

Our place, Our Community: We engage students with their community's local and natural resources through place-based projects to build real-world connections. This strengthens students' sense of place and identity. We expand our concept of our classroom beyond our school walls to include our local community with wider application to the nation and the globe. Current and future careers require systems thinking, cultural humility, creativity, perseverance, and the ability to apply knowledge in diverse situations. The expansion of our classroom beyond our facility walls not only improves student engagement but positions students as self-knowing innovators and change-makers who understand their interconnection with their local, regional, national, and global communities.

Families as partners: Parent involvement is crucial to helping a student reach their full potential. We engage with families as partners so all feel vested and equipped with the tools necessary to make a positive contribution to the student's development. Additionally, we expand our 'family' network beyond parents of students. PCM actively works to build relationships and opportunities for involvement and input with our local community partners to increase the support for each of our students. This expanded culture creates a strong and supportive educational ecosystem which supports student thriving.

Teachers as leaders and change makers: Relying on over 100 years of accumulating best practices, Montessori-trained teachers act as learning guides while classroom assistants support classroom culture. Our classroom assistants are trained interventionists. Our guides are educational scientists, empowered to shape curriculum and school culture and contribute to ongoing developments in the field of education through research and the dissemination of knowledge. To achieve this goal, staff and classroom assistants form professional learning communities and are supported with over 30 days of annual professional development and collaboration time.

PCM's success is grounded in our approach to building culture within our classrooms, facility, and outside through our expanded definition of community.

PCM's core values, **We are LEADERS**, serves as a blueprint of actions to create and reinforce the habits and language that support an environment of diversity, equity, and inclusion, where differences are valued and accountability, integrity, character, and a growth mindset are fostered. Our expectations that all participants of PCM's community—students, teachers, staff, and parents—uphold and support our core values, display our high standards for all and our intent to expand community beyond our classroom walls.



Charter School Basics

What is a charter school?

Charter schools are free public schools open to all students. Sometimes charter schools are perceived as private schools because they are not run by an elected district

school board. Instead, they are managed by a Board of Trustees. Charter schools are therefore exempt from many public school regulations for curriculum development, staffing and budgeting. Charter schools commit to the same academic goals set for

all public schools in Washington, then make their own decisions about how to achieve them.

What makes charter schools different from traditional district schools?

Since charter schools are independent from the district system, charter schools have greater flexibility in the way they operate. Charter schools are free to develop their own academic program, choose staff, set educational goals, offer a longer school day and school year, and establish their own standards for student behavior. Charter schools are required to raise student achievement. If they do not meet their performance goals they can be closed.

Who holds charter schools accountable for student performance?

Many checks and balances ensure that charter public schools provide quality education. Just like any other Washington public school, charter schools are overseen by the Office of Superintendent of Public Instruction (OSPI) and the State Board of Education. As with every public school, charter schools must comply with the same state and federal laws regarding health, safety, civil rights, and nondiscrimination. Charter schools must meet the same academic standards as any public school in Washington, teachers have to meet the same certification requirements as other public school teachers, and students take the same standardized tests. Charter schools must comply with the open public meetings act and public records act. Additionally, PCM receives additional oversight from the Washington State Charter School Commission and charter contracts are renewed based on school performance.



The PCM Board of Trustees oversee PCM are subject to state and non-profit financial audits and have to answer to the community. Since families choose to attend PCM, the school is directly accountable to parents and must ensure *it is* meeting parents' standards and expectations.

Who can attend charter schools?

Charter schools are free and open to all students. If more students apply to a school than seats are available, students are enrolled based upon a random lottery system.



How does the lottery system work?

When more students apply for a charter school than seats are available, State law requires that a random public lottery be held by which to admit students. Within this lottery sibling preferences is followed, similar to other public schools. Charters schools are eligible to apply for other preferences as well. PCM applied and was granted a preference to increase the opportunity for students who qualify as economically disadvantaged, as well as a

preference for staff children. All lottery preferences other than those required by law were approved by the Washington State Charter School Commission.

PCM uses [SchoolMint-Transparent Classroom](#) to manage applications and conduct the lottery. If a lottery is necessary, it is random and conducted publicly with a nonaffiliated third-party observer present.

Students who are not granted a seat are added to the waitlist for the given grade level. Their order is based on the selection order determined by the lottery. Families who register after the lottery has been conducted are added to the waitlist in the order their applications are received.

For further detail around PCM's [Enrollment Policies and Procedures](#) you can visit our website.

Section 3 Involving the Community and Families

Community Involvement

What role does the Board of Trustees serve?

While the board has numerous responsibilities, its chief objective is ensuring PCM's financial, organizational, and academic success through high quality governance. The ultimate governance role of PCM's Board of Trustees includes the following:

1. Safeguard PCM's mission and vision and secure sufficient resources to fulfill it.
2. Assess its own performance regularly.
3. Ensure transparent, strategic, and effective resource allocation.
4. Hire, support, and assess the performance of PCM's head of school.
5. Serve as ambassadors for the organization.
6. Set clear policies and procedures.
7. Use SMART goals to create a clear track for success and compliance.
8. Monitor and ensure legal and regulatory compliance.

Who can apply?

Anyone may apply for an open board seat or board committee position. The PCM founding board is committed to expanding our board to reflect the ethnically and professionally diverse community we serve. While we take our stewardship role of public funds seriously, we are also committed to giving our community voice in that management. Therefore, while the PCM Board may consider a few members outside our community, the majority of seats will be filled by our local community members. For a candidate outside of our

community to be considered, they must hold exceptional expertise that align to PCM's mission, vision, and goals. If a candidate is elected by a majority vote of the Board of Trustees, they must submit to background check.

What are the required qualifications for board and committee service?

- Belief in the Washington Charters School Sector and in the mission of PCM.
- Passion and commitment to high-quality education and serving the needs of ALL students.
- Capacity to give time and energy and a willingness to provide access to resources, both financial and in-kind, to support and strengthen the school.
- Professionalism, entrepreneurialism, resourcefulness, and critical thinking.
- Ability to work effectively on a diverse team.
- Acceptance and support of decisions made in accordance with the bylaws;
- Willingness to leverage personal and professional networks and resources on behalf of the school.
- Committed to self-reflection and personal growth.
- Open to expanding cultural competence and personal understanding of Diversity, Equity, and Inclusion.
- Commitment to anti-racist governance.
- Eager to contribute personally while honoring the full board commitment to the community and the PCM's mission and vision.



What are the board committees and what do they do?

The **Governance Committee** is responsible for ongoing review and recommendations to enhance the quality and future viability of the Board of Trustees.

The **Finance Committee** coordinates the Board's financial oversight responsibilities by recommending policy to the Board, interpreting it for the Trustees, and monitoring its implementation. All members of the finance committee 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 **Development Committee** leads the Board's participation in resource development and fundraising. The committee is the Board's central source of information about the fundraising climate in general, and about the status of the school's larger scale fundraising activities in particular. It also plays a strong role in identifying, cultivating, and approaching major donors.

The **Leadership Evaluation and Support Committee** is commissioned by and responsible to the board of trustees to assume the primary responsibility for developing and implementing a year-round process to strengthen the board's support, evaluation, and partnership with the Head of School.

The **Academic Excellence Committee** is responsible to the board of trustees to assume the primary responsibility for working with the school leadership team (Head of School and Montessori Coach – Director of Academic Programs) to define academic excellence, ensure that all board members know the charter promises that were made to the community and the



authorizer and to devise clear and consistent measures to monitor these goals.

Committee meetings are open to the public. If you are interested, a great way to learn more is to attend one of our meetings. If you find you are interested, please contact PCM's main office and they will connect you with the respective committee chair and will follow up with you.

Parent Involvement

PCM recognizes the vital role that families play in a child's life and education. It is important for parents and families to be engaged their child's school lives and build strong partnerships with educators and schools. Community is one of the core components of PCM's model and the Montessori philosophy in general. PCM extends its definition of community to include not only members of the school, but also the broader Pullman community that we frequently engage with through place-based learning, which includes walkabouts, project and service-learning projects, and field trips. PCM recognizes that people within our community may be unfamiliar with the Montessori model of education. We are committed to promoting PCM's model throughout our community to not only ignite more support, but to also generate awareness of Montessori education. Additionally, our outreach materials and marketing plan is designed to provide information on child development to expand our role as educators beyond our walls. This commitment aligns with our vision to serve as an instrument of change and is one way we can give back to our community.

Participate on PCM Advisory Councils

The **Community Advisory Council** is composed of family and community members who are attuned to identify community perceptions and needs specific to communication, service, and family education.

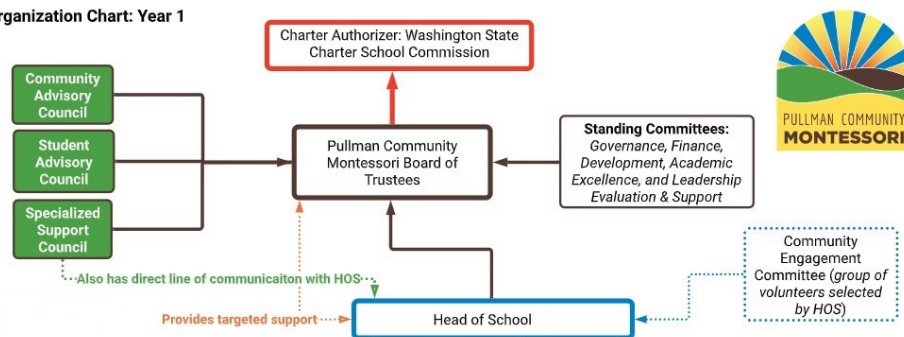
Commented [DP1]: We only have the Support & Coordination Council - you had us delete the others on the website

The **Special Support Council** is composed of families of children currently in special populations with unique services. These special populations include those with 504 plans, IEPs, multilingual support and participation in the highly capable program. This committee helps PCM ensure that parents of special populations feel like they have a place to advocate for their children's needs.

The **Student Advisory Council** is composed of students who are willing to identifying and sharing ideas to strengthen PCM's program and provides students with an authentic opportunity to participate and make their voice heard in the adult world.

Commented [DP2]: This says Year 1 - do we have a year 3?

Organization Chart: Year 1



PCM's organization chart illustrates how the Board of Trustees, board committees, councils and the Head of School are positioned to assist each other.

Communicate with teachers

Communication between schools and parents is a two-way street. PCM strives to communicate with parents about programs and student progress, and encourages parents to reach out to school staff to discuss their child's work and progress. Our goal is to establish a relationship with parents and families your child's by having a consistent and open dialogue.



Volunteer at your child's school

We encourage you to reach out to your child's teacher or the main office to learn about the various volunteer opportunities. Volunteering is a great way to connect with other parents and create a community of other parents committed to the success of PCM's students.

Be a part of the decision-making process PCM creates ways for parents to weigh in on key decisions concerning the school. When these opportunities arise – get involved!

Collaborate with the community

PCM parents are well connected in our local community and can assist in connecting PCM to local businesses, cultural and civic organizations and contacts at WSU as potential partners. In addition, PCM encourages parents and community organization to participate in our "Community Experts" classroom activities where relevant learning takes place with students.



Grow your skills

PCM strives to provide supports and resources that assist families with parenting techniques, family support, and understanding child and adolescent development. Being involved with other school families will provide you with a place to gain practical advice from others.

Section 3: Plan

Annual Meeting

Families are invited to attend our annual family and community engagement meeting at Curriculum Night on September 1st and 2nd. There will be two sessions from 4-5 pm and 5-6 pm on each night.

This meeting provides families with the opportunity to learn about PCM's Title 1 programs and requirements. Families will be able to review and provide feedback in the following areas:

- Title 1 School Status
- Rights of Title 1 Parents
- How to Interpret School Data
- Overall Title Budget
- Overview of Parent Involvement Plan



School-Parent Compact

The School-Parent Compact is a communication tool to support achievement for parents, students, and PCM staff. The Compact is an agreement on how PCM, families and students will support each other in ensuring that the student is successful. We will provide an opportunity to review the Compact during Curriculum Night on September 1st and 2nd.

If you can't make one of the meetings above, be sure to review and sign your Compact when it comes home in October.

Title 1 Family Involvement Budget

As part of our school's Title 1 program, we receive a set amount of money each year to implement our Parent Involvement Plan.

All parents are invited annually to provide input on how these dollars will be spent.

The following is a list of typical activities that could be included in PCM's Family Involvement budget.

- Consumables such as paper, glue, and scissors for make and take projects at home that promote academic learning.
- Instructional kits, workbooks, reading materials.
- Books for loan programs or check out system.
- Transportation and childcare costs for Title I, Part A family engagement
- Meals or refreshments to encourage attendance when parent and family engagement meetings and trainings conflict with family meals or schedules. Refreshments can only be provided to increase participation.

- Registration and travel costs for family representatives or committee members to attend in-state workshops and conferences that support family education and engagement. The expectation is that family participants will share new knowledge with other families.
- Translation and interpretation services translation and interpretation resources to make it possible for families to attend meetings and training sessions.
- Facility rental and usage costs related to the facility in which PCM conducts family engagement activities.

Parent Involvement Workshops and Opportunities

Parent and Family Engagement workshops through Family Universities provide professional development to build skills among families and PCM staff related to outreach and communication. These opportunities encourage families and staff to work together as equal partners. These are workshops and learning opportunities provided by family universities for our families and community members. We will continue to this list based on feedback from families and community members.

- Present philosophy of Montessori education and discuss how the model supports PCM's schedule and school decisions.
- Special Education and 504 Workshop – What is an IEP and related services? How is academic progress of students measured and reported to families. What is a 504? How can the accommodations of 504 benefit children?
- Family Savings Workshop – How can you start saving for advanced education for your child beyond public schools?
- Learning strategies to help students at home, such as literacy, math and science suggestions and use of technology (including education about the harms of copyright piracy).
- Ways for families monitor a child's progress and how to effectively work with educators.
- Help parents understand state academic standards. • Parent and Family Engagement professional development to raise awareness and build skills among teachers, pupil services personnel, principals, and staff related to outreach and communication, and ways to work with parents as equal partners.
- Review curriculum and resources used at PCM in all grade levels and subjects.

Additionally, PCM will provide professional development to teachers, specialized instructional personnel, and other staff on the value of engaging parents and their communities to increase academic achievement.

A strong focus will be maintained on parent satisfaction as the founding families will become the ambassadors of PCM and will rapidly spread word of their experience throughout our small community.

Partner Programs

Please join us in supporting the activities of our community partners.

- YMCA of the Palouse
- ~~SYG Landscaping~~
- ~~Values and Visions Financial Advisors~~

PCM will continue to develop community partners ~~during our inaugural~~ throughout the year.

Accessibility

We will accommodate all families by providing:

- Childcare and refreshments at workshops and events when possible.
- ~~Transportation option available.~~
- Interpreters and translated documents available upon request with advance notice.
- Multiple meeting dates and times when possible
- Meeting minutes distributed and made available to all.
- Surveys to track ~~the~~ successfulness of our plan.

Communication

PCM will communicate with families and community members through:

- Timely and relevant communication through ~~Transparent Classroom Bloomz~~ during the school year and ~~School Mint Transparent~~

~~Classroom~~ during the enrollment and registration process

- Notice of upcoming events through flyers, phone calls, newsletters and school website
- Parent/Teacher Conferences
- Schoolwide Family Events
- Parent and Community Meetings
- Email/Text Messages
- Events posted on bulletin boards throughout the building
- ~~Friday portfolio of student work~~

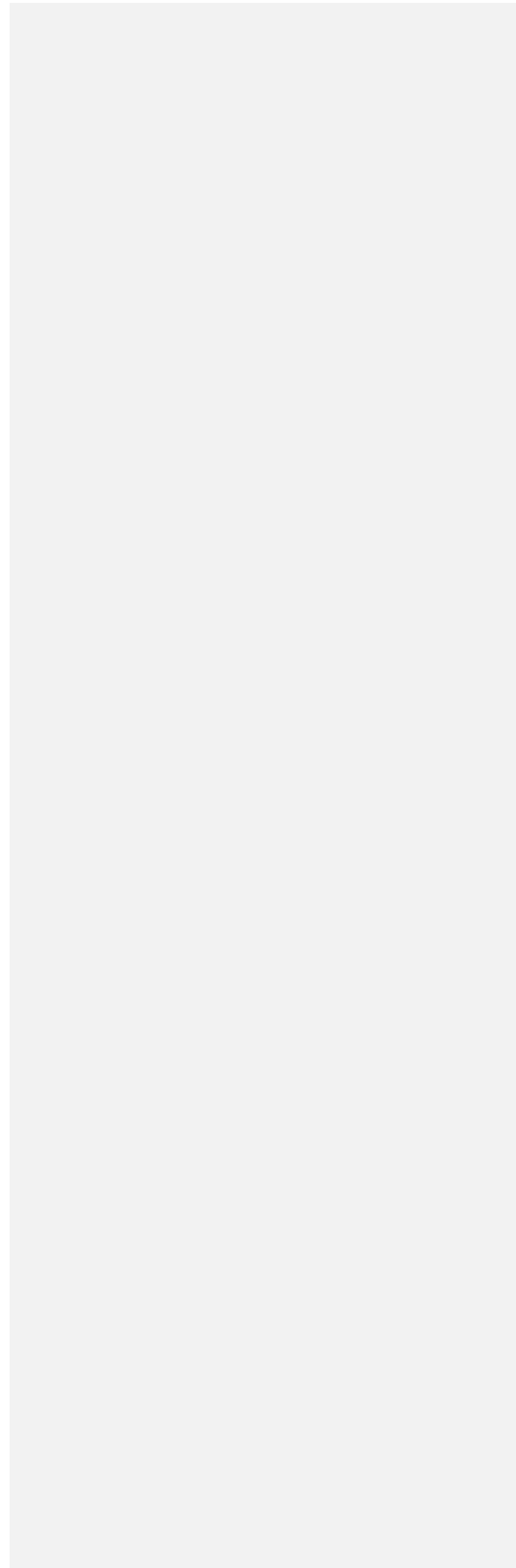
PCM will provide time for families, community members, teachers and PCM staff to connect at potlucks and school feasts.

Annual Notifications

PCM will provide specific annual notifications to families.

- Annual school report card that includes student achievement disaggregated by category.
- Individual student achievement reports will be provided to families that clearly identify academic progress and students areas of need.
- PCM Board policy regarding family engagement (~~Board Policy #4130~~).
- PCM will provide families with information regarding teacher and assistants qualifications on a yearly basis.
- State and local assessment information will be clearly communicated to families.
- PCM will provide families with ~~the~~ process to understand and access OSPI's complaint procedures.

Commented [DP3]: We will?



Section 3 Adoption

The Pullman Community Montessori Family and Community Engagement Procedures have been developed jointly with input from families. The plan will be agreed upon and revised as necessary with input from parents of children participating in PCM's Title I program, as evidenced by meeting minutes and family feedback.

The Family and Community Engagement Procedures were developed by Pullman Community Montessori on ~~07/15/2021~~ 07/20/2023 and will be in effect for the ~~2021-22~~ 2023-24 school year. PCM will distribute the Family and Community Engagement Procedures to all parents of participating Title I children and make it available to the community on or before 09/30/202~~1~~3.

Signature of Title I Authorized Representative

Date



Preparing all students to reach their full potential for future success in high school, college, career and life, using the rich resources of our community.

STUDENT & FAMILY HANDBOOK 2023-24

UPDATED 7/2023

PCM shall not discriminate in any programs or activities or 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 Boy 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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Letter from the Head of School

Dear PCM Students and Families,

To some of you, welcome to Pullman Community Montessori; to others, welcome back to PCM! As a small school with 'community' in our name, each one of us plays an important role in the health and success of the school. I am honored to serve such an amazing staff and community and look forward to our year together. I am proud of the progress we've made since we opened in the fall of 2021; there has been so much growth! Both the work of the staff, families, students and community have contributed to this growth of the school but so has the feedback we've received to improve. I hope this communication continues throughout the life of the school. I look forward to our continued growth and shared commitment to the core mission, vision, and pillars of Pullman Community Montessori. This handbook will provide useful information that is easily accessible to all students and families, communicates our values and expectations clearly, and informs you of the rights you have under local, state, and federal programs.

This handbook provides general information about our academic program, policies, and procedures. Please read, understand, and comply with all provisions in this handbook. As a public charter school, some of our expectations differ from that of a traditional public neighborhood school. All of these expectations help us establish a rigorous and safe learning environment for all of our students. We believe high expectations coupled with support will create an environment where all students flourish. It is vital that all members of our community, adults and students alike, fully understand the expectations set forth in this handbook and agree to support them.

We are deeply honored to join with you in our shared commitment to guide students to flourish; supporting them to be the future LEADERS and change-makers of tomorrow!

Sincerely,



Laylah Sullivan

Head of School

Section 1: PCM School Information

Board of Trustees

Per Washington state law, PCM is governed by a volunteer, non-profit, board of Trustees. This board serves in the same capacity as the board for any school district in Washington. They must abide by the Open Public Meetings Act (OPMA) and a minimum of monthly. The board may be reached by emailing Board@myPCM.org. For more information about meeting schedules and biographies of individual board members, please visit the "Our Board" page under the "About Us" tab on our website (www.PullmanCommunityMontessori.org).

Office Hours and School Day

Our office is open from 8:00 a.m. to 4:00 p.m. during the school year on regular school days. The office will be minimally staffed Wednesday afternoons from 12:00 – 3:30 which is PCM's ½ day professional development and collaboration day. The office can be reached at 509-336-5909 during that time. After hours, please feel free to leave a message. You can also send us an email at office@myPCM.org

Change of Address / Home Number, Phone Number

Call us! 509-336-5909

Contact the school immediately by phone or email office@myPCM.org to notify us of a change in work phone, home phone, address, or emergency contact. This is important in case of an emergency.

Please check to verify information is correct on your child's records.



Grades K-7 (Monday - Friday)

School Begins 8:30 AM

School Ends 3:30 PM

YMCA Run Extended Care Options

All extended care is delivered by YMCA of the Palouse within PCM space in the Gladish Community and Cultural Center. PCM and the Y will collaborate to ensure the program is aligned. For the 2023-24 School year, the YMCA run Morning Kickstart and Afternoon Finale program will be centralized in Room 206. Drop off and pick-up from this program will take place at the entrance to Room 206. The YMCA will provide further details about their drop off and pick up procedures. Please visit our website for more information on this programming and to sign up directly with the YMCA.

Morning Kickstarts Program 7:00 AM to 8:30 AM
Afternoon Finale Program 3:30 PM to 6:00 PM

PCM staff and Y staff will work together directly to transition students from one program to another. It is the responsibility of the enrolled child's family to keep PCM and the YMCA apprised of any changes to their child's before or after school schedule.

Arrival and Dismissal

Arrival: Students should arrive no more than 20 minutes prior to the start of school, unless prior arrangements have been made with a staff member. Students should NEVER be dropped off or picked up without signing the student in or out at the main office and ensuring a PCM office staff member is aware of the child's arrival or departure.

Drop-off window 8:10 – 8:25AM (drive-through process)

If you will be transporting your child, your child should not be released from your vehicle until a PCM staff member has greeted you and confirmed they are ready to receive the child. Your child should be ready to get out of the car when the PCM staff member opens their door. If your child is having difficulty with their seatbelt or saying good-bye, please park in the parking lot and walk your child to the main office. **Appendix A** provides a graphic and extra details about the pickup and drop off locations and procedures.

PCM has bus transportation. For more information, please refer to our [Transportation Handbook](#). When the bus arrives at school, a PCM staff member will accompany the group into the building and ensure they get to their classrooms.

Students who are eating breakfast at school will be provided breakfast in the classroom when they arrive in the classroom.

If you are dropping off your child to the YMCA run Morning Kickstart extended care program, you walk them to Room 206 within the building. A YMCA staff member will sign your child in. The same process applies to pick-up from the YMCA Afternoon Finale program.

The transition from the YMCA program to PCM or vice versa, will be handled by PCM and Y-staff.

Dismissal: Students will be dismissed at 3:30 pm Monday-Friday. Families should be there to pick their child up during the pick-up window. A PCM staff member will bring your child to your vehicle or ensure they get on the bus.

Pick-up window 3:30 - 3:45 PM (drive-through process)

PCM does not have the staff capacity to supervise students past this time. Upon dismissal, students are expected to leave campus unless they have other obligations (YMCA Afternoon

Finale program, clubs, athletics, or restorative justice activities). Students are not allowed to remain on campus past 3:40 pm unless given permission from a PCM staff member to do so.

Only students who are participating in a school activity may stay after school past dismissal time. Siblings/friends of students may not stay for another student's activity time and must be picked up at the appropriate time. We do not have staff available to supervise students who are not participating in activities. A warning will be issued the first time, and any time after that, the student participating in the activity/sport will no longer be allowed to participate until the issue has been resolved.

Students participating in an after-school activity must be picked up at the agreed upon time after the conclusion of the activity. Students will be allowed two late pick-ups during the year. After that, the student will no longer be allowed to participate in the activity.

Please make every effort to adhere to regular dismissal times. Students who are to be picked up early during the day will remain in class until the parent arrives at school. Families will check in at the office and the office will call the classroom to request your child be sent to the office for early release. Students will not be released early from class to wait in the office for their parent/guardian to arrive.

Closed Campus

Although PCM is located in Gladish Community and Cultural Center, PCM is considered a closed campus. When on campus during PCM's academic hours students must always be in class and under the supervision of an adult. Students who leave campus without authorization will receive a discipline consequence and will be considered truant from school.

Students who leave campus early must be picked up by an authorized individual (with valid identification) who will sign the student out at the front desk. Students will only be released to adults who have been identified in our school information system. Please check annually to ensure that the adults who are authorized to pick up your child are accurate and up to date.

Families/community members who wish to interact with their child during the school day must first arrange that with the main office prior to the intended date of the visit. The Head of School or designee will then decide whether or not to allow the visit due to the daily schedule of the school or based on other circumstances. All volunteers must submit their information to the Office Manager every school year. For volunteers who will never be left alone with a child, this information is run through the Washington State Patrol background check system. Out of an abundance of caution, in the event the volunteer is ever needed to be alone with a child (ex. transition of students between rooms, supervised trip to public restrooms within the facility) PCM may ask volunteers to pick up a reimbursable OSPI (Office of the Superintendent of Public Instruction) sanctioned background check packet from the front office and complete the application process.

Authorized Adult Pickup

PCM will only release students to adults who are authorized in our system to pick them up. Please provide the main office with the names and telephone numbers of adults who may pick up your child. Please remember to update the names if your family situation changes. Also, we ask you to exercise understanding in this policy as it is solely designed for the protection of your child. We will not accept verbal confirmation over the phone from a child's guardian to authorize an individual who is not listed to pick up, it must be done in person or through Transparent Classroom. For information on how to log into your Transparent Classroom account, please contact the main office.

Parent/Guardian Visitors

All families/guardians and visitors notify the school of a visit prior to the time they wish to visit. There may be times where visitors in the building may not be appropriate (state testing, emergency drills, COVID-19, etc.) and this allows the school to ensure a pleasant visit. PCM will not unreasonably withhold access to the building to a parent/guardian.

All visitors must sign-in and sign-out at the front desk and may be required to show photo identification when they enter or leave the building. Families/Guardians are expected to abide by the school's visitor rules and core values in all interactions with faculty, staff, administration, other families, and students. Visitors will be asked to leave campus if the school's core values are not practiced. Families/Guardians and visitors are asked to refrain from using their cell phones inside of the classrooms when it could be distracting to the learning environment.

Attendance

In order for our academic program to be successful, it is essential that students be present in school on a consistent basis. The attendance policy at PCM has been formed in order to ensure that this remains the case. If a student accrues an excessive number of absences, the administration will follow the procedures mandated by state law (RCW 28A.225.020.) Students who are absent from school cannot attend or participate in any other school-sponsored activities occurring on the day of the absence (concerts, athletic/academic competitions, etc.), unless advance permission has been given by the school.

In the event of a necessary absence, a parent/guardian must call the main office and report the absence by 8:15 a.m. Include student's name, date of absence, reason for absence and parent/guardian contact number. **This notification does not automatically excuse the absence.** If we are unable to verify the reason for the student's absence with the parent/guardian, the child will be considered truant. All questions related to attendance should be directed first to the main office. If not resolved, they will be forwarded on to the Head of School.

Medical Visits

Doctor visits or other similar circumstances require a note from a parent/guardian detailing the time to be excused, reason for leaving, approximate time of return and parent/guardian phone

number. Upon return, the student must provide a doctor's note verifying the appointment and excusing the absence. Absences will not be excused until a doctor's note has been received by the main office. Families will have 5 days to submit documentation to justify the absence as excused. After that time, the absence will remain as unexcused.

Tardiness/Pick-Up

Students are considered tardy when they are not in class by 8:30 a.m. on a school day. Students are required to be at school on time. If a student is late to class, and it is unexcused, the student may be asked to meet with an administration to discuss tardiness.

A parent/guardian will be notified in cases of habitual tardiness. The parent/guardian will be expected to work with the school to implement a plan to correct the problem. Should there be an emergency that prevents a student from being on time in the morning, the parent/guardian should call the office. (See [Board Policy 3122 Excused and Unexcused Absences](#).)

Missed Classwork due to Absence:

After an absence, students are responsible for making up assignments from their Guides. Please consult with the Guide about work that will be missed ahead of a planned absence. If a student is absent the day a project is due, they will be expected to turn it in the they return to school.

Excused Absences (written statements from appropriate entities may be required):

Consistent with Washington State Law ([WAC 392-401-020](#)), absences are excused for the following reasons:

- Illness or Health condition
- Medical appointment
- Family emergency
- Religious purposes
- Court or judicial proceeding
- Participation in a school-approved activity or instructional program
- Parental-approved activities
- Absence resulting from disciplinary actions

Unexcused Absences are defined below regardless of notification by the parent.

- Absences not properly reported by the parent/guardian
- Absences typically excused that have not been confirmed within 5 days of the absence
- Family vacations
 - See "Special Attendance Circumstances" section below
- Absences related to sports/activities not affiliated with PCM

Procedures for monitoring and compliance of compulsory attendance

1. PCM is required to take daily attendance and notify you when your student has an unexcused absence.

2. All absences will be reviewed by school personnel on a daily basis; the school office will call to confirm the reason a child is not at school. Please be kind, we are required by law to ensure your child's location and safety.
3. Please refer to [Board of Trustees Policy 3122 Excused and Unexcused Absences](#) to fully understand PCM's compliance with state laws regarding attendance.

Special Attendance Circumstances: Students who are absent for an "educationally valuable experience" other than a field trip may receive an excused absence if the following criteria are met:

- The absence must be submitted at least one week in advance to the school administration.
- There must be written educational objectives for the trip. The Guides will initial the pre-approved request form indicating knowledge of the anticipated absences and the student's receipt of the supplemental assignments.
- The pre-arranged absence request will be reviewed by the school administration.
- All decisions on the excuse of absences in special circumstances are at the sole discretion of the building administration.

Truancy: When students fail to attend school, they are considered truant. Washington law requires children from age 8 to 17 to attend a public school, private school, or to receive home-based instruction as provided in subsection (4) of [RCW 28A.225.010](#).

Once a student is determined to be habitually truant, the school administration will notify the student's families/guardian in writing of the student's unexcused absences and of the fact that the student is habitually truant. At that time, the PCM will develop a plan with the goal of assisting the child to remain in school consistent with the school's agreement with the Whitman County Juvenile Court.

For additional information, please refer to [Board of Trustees Policy 3122 Excused and Unexcused Absences](#).

Transportation

Pullman Community Montessori will be providing transportation to and from locations around Pullman for those who are outside of our [safe walking distance boundaries](#), (map numbers indicate estimated walk times). During the school day PCM will also transport students for school-related activities. Whether riding the bus before or after school or for school sanctioned trips, behavioral expectations are to be followed at all times. The full [Transportation Handbook](#) should be reviewed. Important excerpts can be found below.

Regardless of the type of transportation, good conduct and compliance with transportation rules are required to maintain the transportation privilege. Please inform the school office if the child changes their transportation arrangements. Please see our website for transportation updates, updated information regarding bus routes, locations and pick-up/drop off times.

Transportation provided by PCM is a privilege and students will be suspended from school bus transportation due to inappropriate behavior. Students are expected to follow all safety rules while riding the bus. Therefore, we expect the children to:

1. Remain in their seats, feet and body facing forward
2. Talk in quiet and respectful voices
3. Obey the bus driver
4. Keep feet out of the aisles
5. Refrain from eating or drinking on the bus
6. Keep hands to themselves and inside the bus

If a student does not follow the rules, the student will be referred for restorative justice action by the bus driver. The following procedures assume a typical infraction from the list above. Behavior that substantially endangers students or adults will result in students receiving a heavier consequence earlier.

1st referral - Referral from bus driver and contact home

2nd referral - Family meeting to develop a behavior plan and contract

3rd referral - bus suspension (time to be determined)

If the unsafe behaviors continue, the student may lose bus privileges for the remainder of the school year.

Place-based Extended Learning Opportunities

Project-based learning that leverages the local communities natural and business resources, allows students to learn through authentic activities and build understanding in a local-to-global community context. Project-based learning builds connections across disciplines and applies concepts to real-world examples. PCM students develop a strong connection to their community through weekly walkabouts and project- and service-based learning opportunities. Employability skills are introduced in the Adolescent Program during project-based learning.

Walkabouts may be engaged in periodically by K-7th grade students. This includes locations such as Neill Public Library and Sunnyside Park.

Going outs may be engaged in multiple times throughout the year by groups of elementary students. These are arranged by the student(s) and supported by the classroom guide. The emphasis of these going outs is to expand learning (example: a visit to a local veterinarian to support in a research project, a visit to Pullman Disposal to learn more about the local refuse and recycling system).

Whole group field trips for educational or extracurricular reasons may occur during the school year. These trips are arranged/overseen by staff members in alignment with our curricular objectives and are of great benefit to the student. While a member of such group:

1. Students are expected to conduct themselves in the proper manner so as to protect the reputation of the school at all times. Students who violate this rule may no longer be eligible to take part in any further trips.
2. All students who are participants must ride on school-provided transportation to and from the field study.
3. All students participating in a school-sponsored trip are expected to remain at the activity and not leave at any time. Students who choose to leave will receive the same consequence they would as if they had left school grounds on a typical day.

Medication at School

State regulations require that all medication be given only by a doctor's written orders and dispensed from a pharmacy labeled container. Medication should be given in school only if times cannot be arranged for all doses to be given outside of school hours. If medication must be dispensed in school, please follow the procedures below.

1. Have your doctor write orders for the school to dispense medication, giving the following information:
 - Diagnosis
 - Name of drug to be given
 - Dosage
 - Any side effect of which the staff should be aware
 - The length of time which the medication should be given
2. Fill out and sign the school's medication release form.
3. Bring the medication to the nurse/main office in pharmacy labeled bottles. Please bring a measuring tool if the medication is liquid.
4. Medication must be left at school; it may not be sent home every night.
5. It is the parent's responsibility to know when the dosage will run out and to supply the school with more if needed.

No medication, even non-prescription medication (cough drops, ibuprofen, Tylenol, etc.), may be brought to school and taken by students without written permission from authorized medical authority and supervised by school staff. Per Washington state law, students may bring, and self-administer, sunscreen without a note from their doctor. For health/safety reasons, staff will not apply sunscreen to students.

Health/Immunization Information

Washington State Immunization law ([RCW 28A.210.090](#); PCM Board Policy and Procedures) requires all students to present proof of these documents, on or before the first day of school. Students will not be allowed to attend school until one of these documents is presented to the office.

- Proof of full immunization
- Certificate of Exemption for religious or medical exemptions

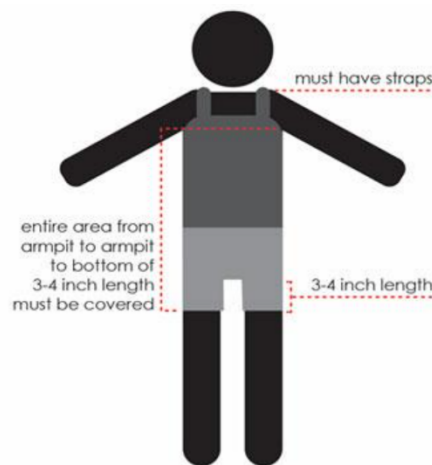
In 2019, the Washington State Legislature passed a bill that removes the personal and philosophical option to exempt children from the MMR (measles, mumps, and rubella) vaccine

required for school and entry. This law does not change religious and medical exemption laws. Children who have one of these types of exemptions on file are not affected by the new law.

Dress Code for Students, Staff and Visitors

PCM respects students' rights to express themselves in the way they dress. All students who attend PCM are expected to respect the school community by dressing appropriately for a K-9 educational environment. Student attire should facilitate participation in learning as well as the health and safety of students and the staff that supervise them.

- Clothing must cover areas from one armpit across to the other armpit, down to approximately 3 to 4 inches in length on the upper thighs (see images below). Tops must have shoulder straps. Rips or tears in clothing should be lower than the 3 to 4 inches in length mark.
- Shoes must be worn at all times and should be safe for the school environment (pajamas, bedroom shoes or slippers shall not be worn, except for school activities approved by the school).
- See-through or mesh garments must not be worn without appropriate coverage underneath that meet the minimum requirements of the dress code.
- Clothing, jewelry and accessories may not depict illegal, violent, or lewd conduct, pornography, nudity, obscene language, weapons, or the use of alcohol, tobacco, marijuana or controlled substances.
- Clothing may not state, imply, or depict hate speech/imagery targeting groups based on race, ethnicity, gender, sexual orientation, gender identity, religious affiliation, or any other protected classification.
- Specialized courses or activities may require specialized attire, such as safety and clothing protection gear or musical/theatrical arts presentations.



Student Phone Usage

In order to limit disruption to the classroom, students will not be called to the telephone except in cases of emergency. With permission from a staff member, students may use the office telephone to make necessary phone calls.

Students are prohibited from using cell phones anytime during the school day. If any PCM staff member hears or sees a student's cell phone, the phone will be confiscated and given to school administration to be picked up by a parent/guardian. Students are permitted to use cell phones ONLY before and after school, when outside of the building. Students must silence all "smart watches" so the notifications received do not distract the learning environment.

PCM Staff Phone Usage

To bridge safety with portability and reliability, PCM provides teaching teams with a school supplied cell phone. Staff members will be judicious in their use of these phones for school use only. We will not provide families with the class cell phone number. If a parent/guardian wants to contact their student, they may call the main office.

Deliveries to Students

If a student leaves items at home, those items may be delivered to school and left in the main office for the student to pick up. Students will be contacted during an appropriate time to retrieve their items.

Due to the distraction it causes to the learning environment, items such as balloons, flowers, etc. will not be delivered to the student during the day.

School Lunch Program

Both breakfast and lunch meals will be available at PCM. As part of its participation in the National School Nutrition Program (a federal program that subsidizes student meals), the school must collect completed meal applications for all its students. The meal application form is used to determine the level of assistance that a child will receive. All families are required to fill out and turn in a free/reduced meal form. This policy helps the school ensure that we maximize the reimbursements we receive from the federal government which benefits all students at PCM.

Families may send lunch to school. If you are sending lunch to school with your child, we ask that you send nutritious foods. Please do not let your child bring unhealthy drinks (e.g., sodas or juices heavy in sugar) or unhealthy snacks or candy (high in fat, calories, or sugar) to school. These types of treats should be reserved for home consumption. PCM is a nut-free school, so please do not send nut products. **Anything that could be confused in appearance with a nut product should be clearly labeled or the food will be thrown away and the student will be provided a school lunch to replace the food.**

Student Privacy

PCM will comply with all state and federal regulations regarding student privacy. We respect the privacy of all families and students in regards to student records.

Computer and Internet Use Rules

Before a student is allowed to use computers and Internet services, the student and the student's parent/guardian must sign and return the Computer/Internet Access Acknowledgment Form. The signed acknowledgment will be retained by PCM. These rules are intended to provide general guidelines and examples of prohibited uses but do not attempt to state all required or prohibited activities by users. Please refer to [Board of Trustees Procedure 2022P Internet Safety](#) for more information.

Section 2: Academic Policies

Curriculum Overview

At PCM, learning through action and real-life examples is deepened by place-based project learning, where students leverage local community resources and study the Pullman region's local heritage, cultures, landscapes, opportunities, and experiences to expand their understanding of core academic concepts, their community, and their leadership within it.

Learning Through Community and Action

The mixed-age Montessori classroom community provides a safe, inclusive classroom environment, where all learners can learn from each other and practice the skills necessary for successful engagement in community life. Through participation in maintenance of the classroom environment; involvement in shared problem solving, decision making, and goal setting through student-facilitated community meetings; and through restorative practices and explicit social-emotional learning, students develop their sense of agency, recognizing not only their own but also the contributions of others to the well-being of their community.

Hands-on, authentic materials and activities

Students physically engage with Montessori-aligned materials. Materials, strategically featured and rotated in the classroom, are available to students based on displaying proficiency on sequential works. Project-based learning through a place-based approach allows students to learn through authentic activities and build understanding in a local-to-global community context. The physical space of the facility itself also presents a variety of authentic activities and experiences (community gardens, classroom organisms, etc.).

Building Community

Students engage in learning with and from each other daily through morning circle and work time. They frequently engage with the diverse resources of our local community — community members, businesses, libraries, museums, university labs, parks, trails, and nature reserves—to complement and deepen classroom learning.

Opting-out of Curriculum

Staff at PCM go through a lengthy internal process of discussion and research when deciding on resources to include in their curriculum. All resources that may be considered sensitive in nature are discussed and approved by the Head of School, Director of Academic Programs, and PCM's Board of Trustees. All content discussed in class and through activities directly correlates with knowledge students are expected to demonstrate at the end of each course, or per Washington state law. Students are expected to participate in all aspects of the curriculum and of material being covered in class. This includes, but is not limited to, novels being studied, field studies, scientific theories, global conflict/strife, videos being shown, etc. Families/Guardians are welcome to request the opportunity to view any materials that are being used in our curriculum.

The only curriculum at PCM that can be opted out of is the Human Growth and Development Curriculum. We ask that if a family is considering opting out, to provide the Head of School

and/or Director of Academic Programs the opportunity to review the curriculum with you and discuss any concerns that you have. There is much misinformation around what is taught at the developmentally appropriate grade levels, and we find an examine of the materials provides families the ability to make a more informed choice.

Human Growth and Development Curriculum:

All students in grades K-9 participate in the Human Growth and Development Curriculum. We believe that families are the primary source for sexual/health education and commit to only covering content that is required to be covered via requirements set forth by the state of Washington. The materials we are using are state approved curricula and have been paired down to cover only the necessary components. Materials being used during this unit will be made available for preview by families at least 30 days prior to the unit being taught.

If you wish to exclude your child from either the sex education or the HIV/AIDS portion of the unit, you may do so by completing the form provided by the Guide prior to the unit. Your student will then receive an alternative assignment and will spend those class periods in another location with another supervising adult.

Highly Capable Program

PCM will provide services for students who qualify as highly capable. State law requires schools to identify and serve students whom they qualify as highly capable. The highly capable program is designed to meet the needs of students with exceptionally high ability. Students are identified based on Verbal (English Language Arts) and/or Quantitative (Math) skills and are provided services only in the areas in which they qualify. All students in kindergarten through 7th grade will be assessed to determine services at PCM. Students who do not score within the anticipated range may retake the assessment during the fall of the following school year. Students will not be allowed to retake the test during the course of the same school year. Families have the right to refuse Highly Capable services for their child.

Identified students in kindergarten – 7th grade will receive Highly Capable services through differentiated literacy and math experiences in their classroom. This includes: grouping with students of like exceptional ability, more challenging classwork, opportunities for acceleration of content and opportunities for increased inquiry during other content provided during class.

State Testing Participation & PCM's Approach

PCM embraces standardized tests as a general accountability tool for schools and as one summative metric to measure student progress and proficiency. However, we also recognize this tool used alone is incomplete and does not provide data in a timely manner to guide appropriate student growth within the school year. To this end, PCM centers an integrated, competency-based approach to assessment anchored in the use of personalized work plans for each student.

PCM will employ all required state standardized tests as one component of a more comprehensive and integrated assessment system that aligns with recent research indicating standardized tests are not in and of themselves a holistic metric to assess the complex suite of skills necessary for students to be successful in life, whether at the primary, secondary, or advanced education levels. Whole-child progress in areas of executive functioning, cultural humility, and social-emotional competency will also be monitored and assessed, as they are shown to be integral to academic and lifelong success.

Students will take the Smarter Balanced Assessment (SBA) test, as required by the state of Washington. Students will begin participating in the SBA in 3rd grade. Students will take the ELA and Math assessments in grades 3-8. Additionally, 5th grade students will take the Science assessment. PCM typically conducts these assessments during the last half of the month of May.

Testing and Family Support

Test taking is a life skill that, like any skill, needs to be guided, practiced, and reflected on for improvement. PCM staff are eager to help students develop a positive mindset around any challenges that they are presented with, testing is no exception. To do this PCM staff needs parent support.

We highly encourage parents to be sensitive to the mindsets and ideas children build by listening to adults discuss how poor they perform on tests or how anxious they get (if that is the experience of the parent/guardian). Rather than sharing trauma, we encourage a growth mindset approach and intentional discussion around the fact that tests don't define individual worth. Rather they are a tool to help identify areas of strength and needs for support and allow us to set forward-planning goals.

Section 3: LEADER Values and System of Justness

PCM's core values, We are LEADERS, serves as a blueprint of actions to create and reinforce the habits and language that support an environment of diversity, equity, and inclusion, where differences are valued and accountability, integrity, character, and a growth mindset are fostered. Our expectations that all participants of PCM's community—students, teachers, staff, and families—uphold and support our core values, display our high standards for all and our intent to expand community beyond our classroom walls.



System of Justness

At PCM, our culture is rooted in the belief that discipline is positive, can be taught, and is part of our everyday efforts essential to building leadership habits. These habits are critical in our pursuit of our mission. Every PCM staff member is trained in the Nautilus Approach, which is a trauma informed, attachment-based theory approach to discipline. The Nautilus Approach leverages restorative justice practices to help students develop their conflict resolution skills and repair hurt/damage when appropriate.

Section 4: Facilities and Resources Policies

School Property

Students must treat school property and equipment with care and responsibility. School property includes the building and grounds, equipment, materials, books and laptops. Intentional actions to damage or harm school property will lead to disciplinary action and the reimbursement to the school. Should the damage be deemed as an unintentional act, students may be given the option of reimbursing the school and/or completing community restoration.

Toys at School

Unless specific arrangements around toys and other objects have been made with the classroom Guide, because an object may serve a use for cultural sharing or some other temporary specific purpose/need, please ask your child to keep their toys at home. The policy to not have toys at school is for a multitude of reasons including considerations for equity and keeping the focus on the amazing materials we have to offer. Students should also be encouraged not to bring toys

to keep in their backpack. If a toy in a backpack becomes a distraction at any point, the toy may be confiscated by school staff and returned at the end of the day. A repeat violation will result in the toy being retained in the office until the family can pick the toy up. For questions on this policy please contact the main office.

Responsibility for Personal Property

All property brought to school is brought "at your own risk." PCM will not assume responsibility for any personal property. Distracting or inappropriate objects will be confiscated and returned at the end of the day. Repeat violations will require a parent/guardian conference. If it is necessary to bring a large sum of money to school for any reason, it should be taken directly to the person responsible for accepting it from the student. PCM will issue receipts for all money received through the main office.

Lost and Found

Lost and Found items will be kept in a common area that is visible to students and families. Periodically throughout the school year, items not claimed from the lost and found will be donated to charitable organizations.

Section 5. General School Policies

Discrimination

PCM shall not discriminate in any programs or activities or 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 Boy 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
Jared Kuhn	JaredK@myPCM.org	Title IX & HIB (Harassment, Intimidation, Bullying) Compliance Coordinator/Officer
Jill Stansbury	JillS@myPCM.org	Civil Rights Compliance Coordinator
Emily Klein	EmilyK@myPCM.org	Section 504 & IEP Program Manager
Michael Moll-Fuller	MichaelM@myPCM.org	McKinney Vento Liaison

Michael Moll-Fuller	MichaelM@myPCM.org	Foster Student Liaison
Desiree Porter	DesireeP@myPCM.org	Truancy Coordinator
Jill Stansbury	JillS@myPCM.org	State Assessment Coordinator
Laylah Sullivan	LSullivan@myPCM.org	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: [3210 Nondiscrimination Policy](#) & [3210P Nondiscrimination Procedure](#).

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: [3205 Sexual Harassment Policy](#) & [3205P Sexual Harassment Procedure](#).

COMPLAINT OPTIONS: DISCRIMINATION AND SEXUAL HARASSMENT

If you believe that you or your child 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 Out 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 (PCM's Head of School) or Civil Rights Compliance Coordinator.

Step 2: LEA Investigates Your Complaint

Once the LEA receives your written complaint, the Civil Rights Compliance Coordinator will give you a copy of the complaint procedure and make sure a prompt and thorough investigation takes place. The Head of School 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 due 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 School Board

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. The school board will schedule a hearing within 20 calendar days after they received your appeal, unless otherwise agreed on by you and the Head of School or for good cause. The school board will send you a written decision within 30 calendar days after they 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 school board'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 | **Fax:** 360-664-2967

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

For more information, visit their [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.

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 | [OCR Website](#)

Washington State Human Rights Commission

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

Special Student Populations

Special Education

PCM recognizes that students whose disabilities adversely impact educational performance and who require specially designed instruction can improve their educational performance when they receive special education and related services tailored to fit their needs. PCM adopts the state's full educational opportunity goal to provide students in need of special education services with a free appropriate public education (FAPE). For more information, please refer to [Board of Trustees Policy 2161 Special Education and Related Services](#).

Section 504

Section 504 of the Rehabilitation Act of 1973, commonly called "Section 504," is a federal law that protects students from discrimination based on disability. This law applies to all programs and activities that receive funding from the federal government-including Washington public schools.

Federal and state law protect students from disability discrimination in public schools. These laws make sure that students with disabilities have educational opportunities and benefits equal to those provided to students without disabilities. To be protected by these laws, a student must have a physical or mental impairment that substantially limits one or more major life activities.

Under Section 504, students with disabilities can access the accommodations, aids, and services they need to access and benefit from education. Section 504 requires that public schools provide a "free appropriate public education" (FAPE) to every student with a disability -

regardless of the nature or severity of the disability. For more information, please refer to [Board of Trustees Policy 2162 Section 504 Policy](#).

Highly Capable

In order to develop the special abilities of each student, PCM will offer a highly capable program that provides kindergarten through ninth grade students who are selected for the program, with access to basic education programs that accelerate learning and enhance instruction. The framework for the program will encompass, but not be limited to, the following objectives:

- Expansion of academic attainments and intellectual skills
- Stimulation of intellectual curiosity, independence, and responsibility
- Development of a positive attitude toward self and others
- Development of originality and creativity

Please refer to [Board of Trustees Policy 2190 Highly Capable Programs](#) for more information.

Multilingual Learners Program

PCM has implemented a content-based instructional model which pairs English language development with academic grade-level content using English as the language of instruction. English language development instruction is delivered by staff specifically trained using instructional strategies for language learners.

Title I

Title I is a targeted assistance program to provide academic services to students who are identified as not meeting state standards or at risk of not meeting state standards. PCM makes this determination based on multiple, educationally related, and objective criteria.

Homeless Education (McKinney-Vento)

The goal of PCM is to keep students in school who find themselves in temporary or transitional housing during the school year.

You and your family are considered "homeless" if you are:

- Living in a shelter, motel, vehicle, or campground;
- Living on the street;
- Living in an abandoned building, trailer, or other inadequate accommodation;
- Doubled up with friends or relatives due to loss of housing, economic need or similar reason;

Homeless students have the choice of remaining in the school they have been attending at the time they became homeless or enrolling in a school near their temporary housing. In either case, homeless students are guaranteed transportation. For enrollment and transportation support, please contact the PCM main office.

Students in Foster Care

PCM works with child welfare agencies, communities, and families to provide the equitable opportunities, specialized services, and useful supports that are essential for students in foster care to be successful in school and in life.

Key provisions available for students in foster care:

- Students in foster care are entitled to immediate enrollment, even without documents normally required.
- Students remain in school of origin unless there is a determination that it is not in their best interest.
- PCM has a designated Foster Care Liaison. If you would like more information, please contact the main office.

Gender-Inclusive Schools

Civil rights laws prohibit discrimination and discriminatory harassment on the basis of gender expression and gender identity in Washington public schools. **All** students have the right to be treated consistent with their gender identity at school. Please refer to [Board of Trustees Policy 3211 Gender Inclusive Schools](#) for more information.

Media Release

PCM reserves the right to photograph, audiotape or videotape students at any time the student may be at school or at any school function or activity. PCM also reserves the right to use any such photographs, audiotapes or videos, including the student's full name for any necessary purpose. The parent/guardian may provide a written request to the school to specifically revoke these permissions. Media release consent is part of PCM's enrollment paperwork. If you have any questions, please contact the main office.

Distribution of Published Materials or Documents

School Materials:

With prior approval by the Head of School, Director of Academics or Guides, publications prepared by students may be posted or distributed to the greater community. Such items may include school posters, brochures, murals, etc. The yearbook and all school publications available to students are supervised by staff members and may be edited or retracted at the sole discretion of the school.

Non-School Materials:

Unless a student (or parent/guardian) obtains specific prior approval from the Head of School, written materials, photographs, pictures, petitions, films, tapes, posters or other visual or auditory materials may not be posted, sold, circulated, or distributed at school or on campus.

Section 7: Weather and Emergency Procedures

Accident or Medical Emergency

If a medical emergency occurs at school, first aid will be administered and the parent/guardian will be contacted immediately. If a parent or guardian cannot be reached, an emergency contact will be contacted. If necessary, the school will call Emergency Medical Services (911).

School Closings

If PCM needs to cancel classes for the day, delay school openings, or close early for any reason, announcements will be sent to local stations. A recorded message and text message detailing school closing information will also be sent to all phone numbers on file and a post will be made on our website and social media pages.

Inclement Weather Procedures

With safety of families and staff in consideration, inclement weather may cause school schedules to be adjusted as follows:

- Bus Delays - School operates on the regular schedule with buses running late (will update on approximate pickup times as information is available).
- 2-Hour Delay - School start time is delayed 2 hours and starts at 10:30 am (breakfast service will be canceled, the drop off window will be between 10:10 and 10:25 AM)
- School Closure - School is closed for the day and will be rescheduled during the school year on a date to be determined as necessary.

While safety is the primary concern, state law requires schools in Washington to be in session 180 days each year. If PCM closes school, days must be made up at a later time during the school year unless granted a waiver by the Governor due to a declared state of emergency. Families are always encouraged to consider the conditions of their neighborhood and the well-being of their students in deciding whether to keep their student home. Absences that occur on delayed start days will be excused.

For inclement weather closures, PCM will follow the decisions of Pullman School District.

Early Dismissal Due to Weather

In rare cases it may be in the best interest of student and staff safety that we close school early for the day. This was necessary during intense windstorms in the past and when snow accumulation is expected to reach dangerous levels before buses would be able to safely transport the student's home at the end of a normal day. Should this happen, PCM will notify families via the information we have on file.

Emergency Plan

PCM has drills to practice safe, speedy, and calm evacuations of the building in the case of an emergency. The emergency plan is kept in the main office and in all of the classrooms. Families are welcome to review the entire document. If you are in the building at the time of an emergency, please listen to and follow all directions given by PCM staff.

Faculty and staff undergo emergency management training and yearly review. Emergency drills are supervised and reviewed by PCM in conjunction with the Gladish Community and Cultural Center.

APPENDIX A

Arrival and Dismissal – UD 8/15/2022

Arrival: Students should arrive no earlier than 8:05 AM, unless prior arrangements have been made with a staff member.

Drop-off window 8:10 AM - 8:25 AM (drive-through process)

Please have your child ready: unbuckled, backpack ready, good day's done.

Students who are eating breakfast at school will be provided breakfast in the classroom after class begins.

Dismissal: Students will be dismissed at 3:30 pm Monday-Friday. Families should be there to pick their child up during the pick-up window if the child is not riding the bus.

Pick-up window 3:30 PM – 3:45 PM (drive-through process)

DROP-OFF & PICK-UP LOGISTICS

Please have your laminated name sheet displayed in the front dashboard of your vehicle window. If you would like to park and walk your child in or walk or bike your child to school AND you arrive during the drop-off or pick-up window, please escort your child in the building through the skybridge entrance. If you come after 8:25 AM, take your child to the main office. You will sign your child in at the office and a PCM staff member will then take your child to class.

If you arrive AFTER 3:45 PM, please come pick your child up at the main office.

WHILE IN THE DROP-OFF/PICK-UP LINE, PLEASE DO NOT GET OUT OF YOUR VEHICLE. A PCM staff member will help your child in or out of whichever side of the vehicle they are on.

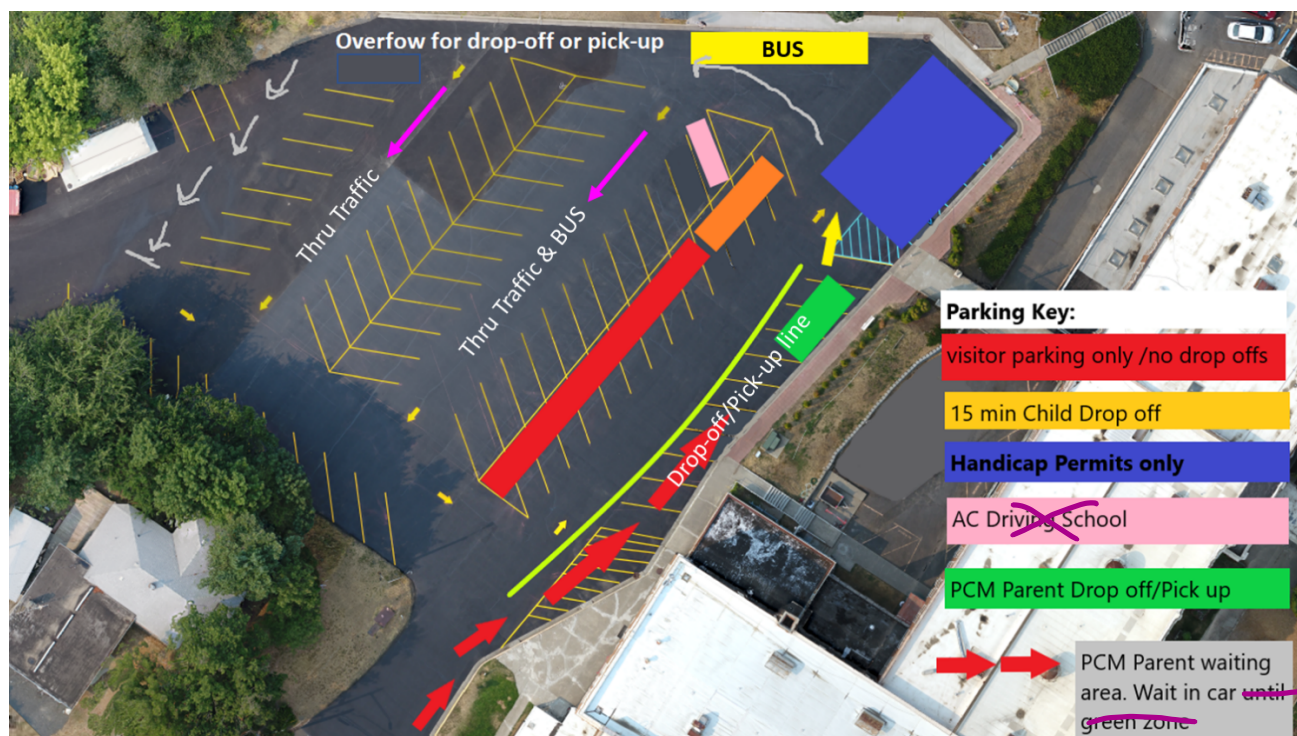
DO NOT send a person who is not listed as an authorized person to pick up your child. We will not let your child leave with a person who does not provide ID and who is not listed on the authorized to pick up list. We cannot take authorizations over the phone.

If you are dropping your child off with the **YMCA run Morning Kickstart** extended care program, you should park in the main parking lot and walk your child to Room 206. A YMCA staff member will sign your child in. The same process applies to pick-up from the **YMCA Afternoon Finale** program.

The transition from the YMCA program to PCM or vice versa, will be handled by PCM and YMCA staff. It is the family's responsibility to communicate any changes in schedule to PCM and the YMCA in advance.

The following map indicates the PCM student drop-off and pick-up lane that is to be used to drop children off as well as pick them up. PCM staff will be outside to greet or deliver your child during the drop-off and pick-up window only. Please **DO NOT** release your child from the vehicle until a PCM staff member is ready to receive your child.

If the drive through line is full: you will follow the grey arrow to join the overflow line at the very back of the parking lot.



Tips for Success:

- Leave early
- Be patient, kind, and respectful of others
- KEEP children's safety as your priority, you are never going to be late enough to justify a sacrifice to safety
- DO NOT get out of your vehicle while in the drop-off/pick-up line
- Have 'good days' said before you enter the line
- Do not try to go around the first vehicle in line
- If you need to come into the building, please park and proceed to the main office (office personnel will deliver your child to their classroom)
- Please have your laminated name sheet displayed in the dashboard of your window.

Coversheet

Draft 2023-24 Annual Budget Presentation (Intro)

Section:	VI. Other Business
Item:	B. Draft 2023-24 Annual Budget Presentation (Intro)
Purpose:	FYI
Submitted by:	
Related Material:	7a. PCM Draft FY24 Budget Detail.pdf 23-24 PCM Budget Presentation.pptx

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

YEAR 3
2023-24

Description of Assumptions

Pullman Community Montessori Budget Detail	
REVENUES	
2000 - LOCAL SUPPORT - NON-TAX	
2500 - Gifts Grants, and Donations (Local)	25,000
2298 - Local lunch sales	21,456
TOTAL 2000 - LOCAL SUPPORT - NON-TAX	\$ 46,456
3000 - STATE REVENUE - GENERAL PURPOSE	
3100 - Apportionment	1,542,557
3121 - Special Education - General Apportionment	16,325
TOTAL 3000 - STATE REVENUE - GENERAL PURPOSE	\$ 1,558,881
4000 - STATE REVENUE - SPECIAL PURPOSE	
4121 - Special Education - State	241,950
4155 - Learning Assistance	13,506
4165 - Transitional Bilingual	7,043
4174 - Highly Capable	4,052
4199 - Transportation - Operations	82,769
Total 4000 - STATE REVENUE - SPECIAL PURPOSE	\$ 349,320
5000 - FEDERAL REVENUE - RESTRICTED	
Title I	-
Title II	2,000
Title III & IV	10,000
IDEA Funding	18,628
6198 - School Food Services	31,827
CSP	381,299
Federal - Misc Grants	66,940
TOTAL 5000 - FEDERAL REVENUE - RESTRICTED	\$ 510,694
8000 - OTHER ENTITIES	
8200 - Private Foundations	51,000
TOTAL 8000 - OTHER ENTITIES	\$ 51,000
TOTAL REVENUE	\$ 2,516,351

Local donations

23-24 Title 1 allocation lost due to Pullman census data

Based on 22-23 historical data

E-rate, REAP & school health workfoce

20% of WA Charters 23-24 grant (80% paid in Aug '23)

EXPENSES		
ADMINISTRATIVE STAFF PERSONNEL COSTS		
Executive Management	92,700	Head of School
Instructional Management	80,000	Montessori Coach
Administrative Staff	110,206	Office Manager + Office Assistant
TOTAL ADMINISTRATIVE STAFF PERSONNEL COSTS	\$ 282,906	
INSTRUCTIONAL PERSONNEL COSTS		
Teachers - Regular	326,917	
Teachers - SPED	159,675	
Teaching Assistants	202,280	
Specialty Teachers	29,000	Language & PE
Substitute Teachers	11,700	
Therapists & Counselors	68,000	Social Worker, Counselor
TOTAL INSTRUCTIONAL PERSONNEL COSTS	\$ 797,572	
NON-INSTRUCTIONAL PERSONNEL COSTS		
Other - Non-Instructional	162,835	Bus Driver, Lunch server & Nurse
TOTAL NON-INSTRUCTIONAL PERSONNEL COSTS	\$ 162,835	
TOTAL PERSONNEL SALARY COSTS	\$ 1,243,312	
PAYROLL TAXES AND BENEFITS		
Social Security	40,283	
Medicare	18,028	
State Unemployment	8,927	
Worker's Compensation Insurance	10,071	
SEBB	316,800	
SERS (Classified Retirement)	64,879	
TRS (Certificated Retirement)	61,889	
TOTAL PAYROLL TAXES AND BENEFITS	\$ 520,876	
TOTAL PERSONNEL, TAX & BENEFIT EXPENSES	\$ 1,764,188	

CONTRACTED SERVICES

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

TOTAL CONTRACTED SERVICES**\$ 282,822****SCHOOL OPERATIONS**

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

TOTAL SCHOOL OPERATIONS**\$ 234,138****FACILITY OPERATION & MAINTENANCE**

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

TOTAL FACILITY OPERATION & MAINTENANCE**\$ 320,952****RESERVES / CONTINGENCY**

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

Total Expenses**\$ 2,673,134****Operating Net Income****\$ (156,783)****DEPRECIATION / AMORTIZATION**

94,883

Final Net Income (FASB)**\$ (251,666)**

Cash-Basis Adjustments**Liabilities**

Bridge Loan Due

(59,385)

Bridge loan amount due

Deferred Rent

64,497

Loan disbursement (WA Charters)

300,000

Loan payments - Principal (only affects the balance sheet)

Depreciation - Add back

94,883

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

Total Liability Adjustments

\$ 399,995

Assets

Kitchen Renovations

39,000

Paid with CSP

Total Asset Adjustments

\$ 39,000

Cash-Basis Net Inflows / (Outflows)

\$ 360,995

Cash Basis Net Margin

\$ 109,329

Beginning Cash

\$ 207,863

Ending Cash

\$ 317,192

Total Approved Expenditures (per SDAM)

\$ 2,712,134



2023-24 PROPOSED BUDGET

Board and Management's Roles and Responsibilities

Management

- 1** Produce the budget
- 2** Adjust the budget for drops in enrollment and revenue
- 3** Stay within the approved budget when making purchases

Board of Directors

- 1** Determine whether the budget is reasonable
- 2** Monitor enrollment and ensure plans are in place to adjust expenses if necessary
- 3** Monitor budget-to-actual reports and ensure understanding of variances

Learnings from 2022-23

Relying on Local Donations to Balance the Budget is Risky

01

Local Donations Goal not Met

Only 3% of \$110k goal raised, combined with other issues, led to cash issues.

02

Cash Management

Better control on spending to maintain a healthy cash balance for timely cash disbursement without advances in grant payments from WA Charters.

03

Operations Staff

Putting necessary resources towards operations is critical for staff to not feel overworked – hiring office assistant and counselor.

04

SPED Needs

SPED services overspent by \$30k to budget

Learnings from 2022-23

Budget management

01

Local Donations Goal not Met

Only 3% of \$110k goal raised, combined with other issues, led to cash issues.

02

Cash Management

Better control on spending or fundraising to maintain a healthy cash balance for timely cash disbursement without advances in grant payments from WA Charters.

03

Operations Staff

Putting necessary resources towards operations is critical for staff to not feel overworked – hiring office assistant and counselor.

04

SPED Needs

SPED services overspent by \$30k to budget

Learnings from 2022-23

Operations and Counseling staff

01

Local Donations Goal
not Met

Only 3% of \$110k goal
raised, combined with
other issues, led to
cash issues.

02

Cash Management

Better control on spending to
maintain a healthy cash
balance for timely cash
disbursement without
advances in grant payments
from WA Charters.

03

Operations Staff

Putting necessary resources
towards operations is critical
for staff to not feel
overworked – hiring office
assistant and counselor.

04

SPED Needs

SPED services
overspent by \$30k to
budget

Learnings from 2022-23

High SPED Needs

01

Local Donations Goal not Met

Only 3% of \$110k goal raised, combined with other issues, led to cash issues.

02

Cash Management

Better control on spending to maintain a healthy cash balance for timely cash disbursement without advances in grant payments from WA Charters.

03

Operations Staff

Putting necessary resources towards operations is critical for staff to not feel overworked – hiring office assistant and counselor.

04

SPED Needs

SPED services overspent by \$30k to budget

Major Changes in 2023-24

More classes offered; more staff needed

01

First Year of 7th Grade

Welcoming its first 7th grade class in Fall 2023.

02

Classroom plan

Materially lowered supplies and furniture needs

03

Staffing

Adding an office assistant, counselor, SPED para.

04

Student Meals

Staffing struggles at Wenatchee School District prevent the district from providing meals to Pinnacles students in 2023-24. As a result, meal preparation will be moved in-house with the support from the new Kitchen Manager.

Major Changes in 2023-24

New classroom plan

01

First Year of 7th Grade

Welcoming its first 7th grade class in Fall 2023.

02

Classroom plan

Materially lowered supplies and furniture needs

03

Staffing

Adding an office assistant, counselor, SPED para.

04

Student Meals

Staffing struggles at Wenatchee School District prevent the district from providing meals to Pinnacles students in 2023-24. As a result, meal preparation will be moved in-house with the support from the new Kitchen Manager.

Major Changes in 2023-24

Staffing updates

01

First Year of 7th Grade

Welcoming its first 7th grade class in Fall 2023.

02

Classroom plan

Materially lowered supplies and furniture needs

03

Staffing

Adding an office assistant, counselor, second SPED para, food service support, and a part-time PE teacher.

04

Student Meals

Staffing struggles at Wenatchee School District prevent the district from providing meals to Pinnacles students in 2023-24. As a result, meal preparation will be moved in-house with the support from the new Kitchen Manager.

Major Changes in 2023-24

Various costs updates

01

First Year of 7th Grade

Welcoming its first 7th grade class in Fall 2023.

02

Classroom plan

Materially lowered supplies and furniture needs

03

Staffing

Adding an office assistant, counselor, SPED para.

04

Various costs updated

With 2 years of data in the books, clearer picture of PCM costs.

Material updates include student recruitment, meals, student transpo, software.

Summary

Anchor: without additional support, projections show cash on hand on August 31, 2024 will be \$188K below the 60-day cash covenant.

Risk: PCM needs a \$300K loan to reach 30 days cash

Solution: WA Charters has agreed to provide PCM a grant of approximately \$300K and indicated they will negotiate a low-interest line of credit if needed to reach >30-days cash if PCM maintains close to projected enrollment.

Operating Net Income

-157K

▼ 271K

Net Cash Effect

109K

▲ 63K

Ending Cash

304K

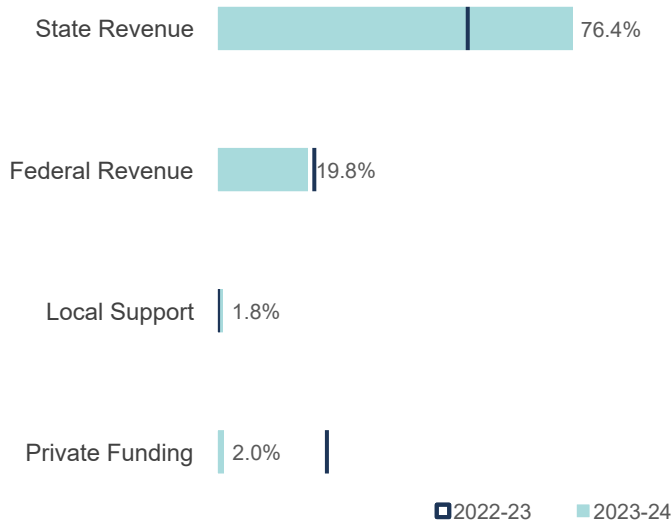
▲ 109

Days of Cash on Hand

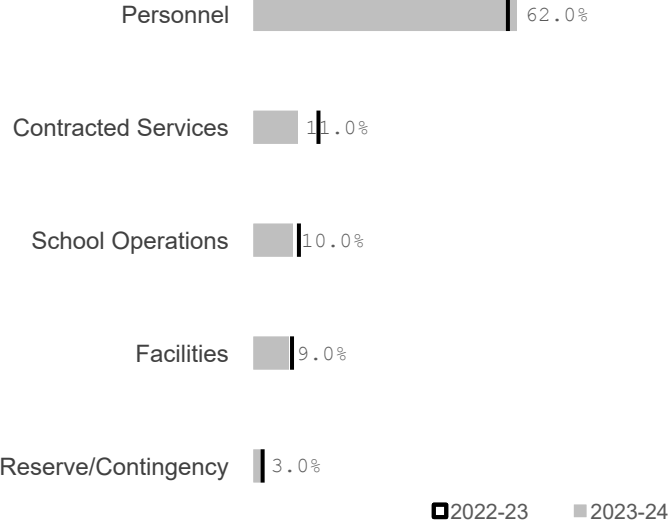
41

▲ 10

Revenue by Funding Source



Expenditures by Category



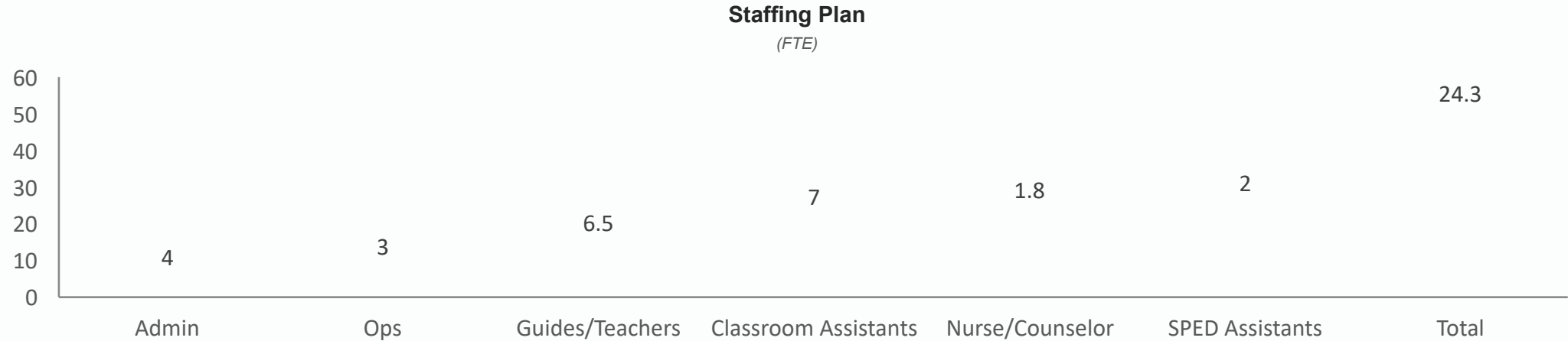
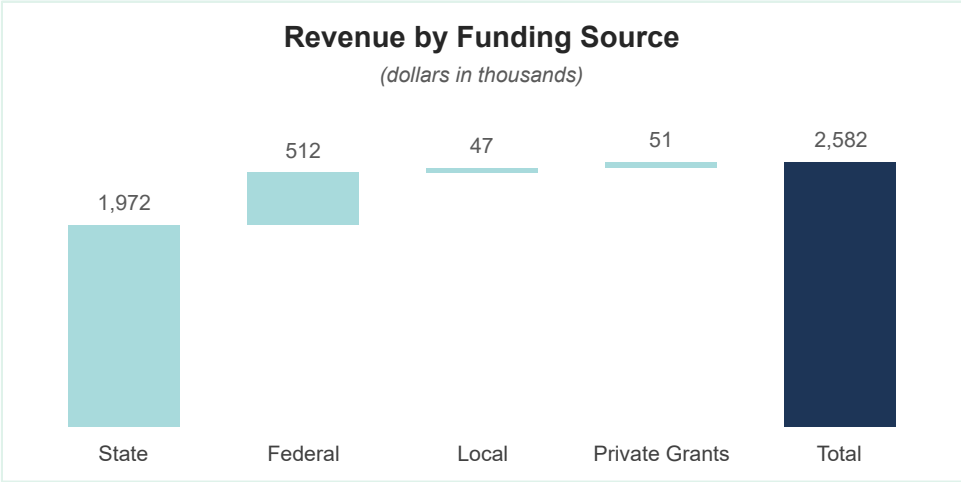
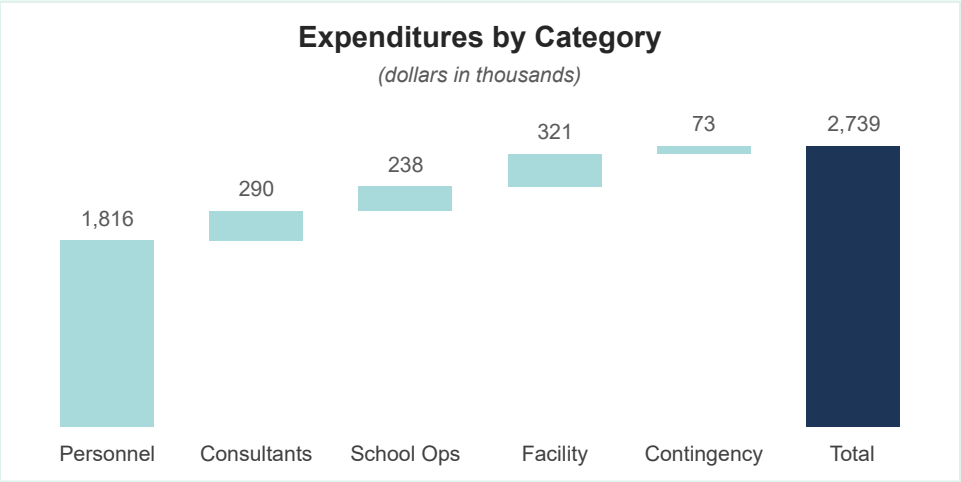
Key data

- **Grades** offered: K-7th
- Budgeted **enrollment**: 136 (+36)
- **Cash loan**: WA Charters loan of \$300k to help balance cash
 - Relying on 9th grade small school bonus to repay and balance future budgets
- Total **teaching staff** (incl SPED & assistants): 14.5 (+3.5)
- Total **staff FTE**: 23.4 (+4.5)
- Per-pupil **gen apport** = \$11k; chg from PY = same
- Per-pupil **expenditures** = \$19k; change from PY = -\$3k
- **SPED Projected Program Loss** = -\$78k
- **Contingency** of \$73k = approx. 9 students (6%)

Budget Summary Continued

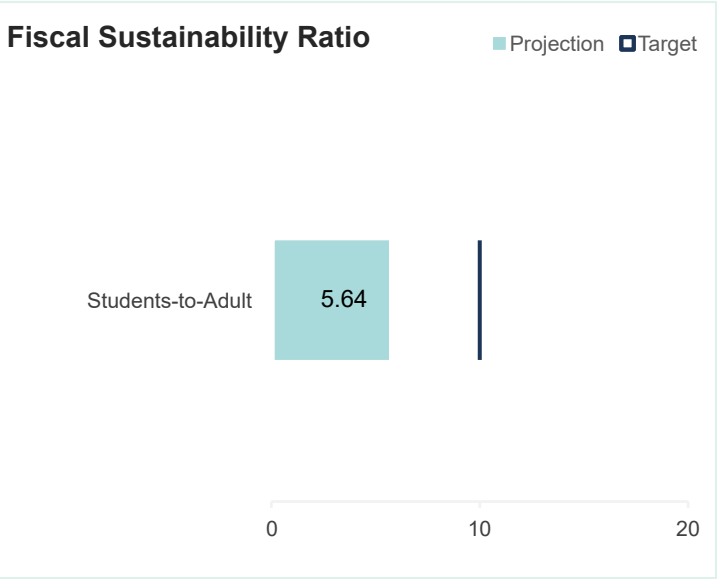
Budget Summary	Amount	Change From PY	Notes
Revenue			
State Revenue	\$1.9M	\$510k	Enrollment
Federal Revenue	\$511k	\$2k	CSP transfer
Local Donations	\$25k	\$22k	
Misc Local Revenue	\$22k	\$8k	Meals
Private Grants	\$85k	\$(523)k	End of grant
Total	\$2.6M	\$400k	
Expenditures			
Personnel	\$1.8M	\$408k	
Contracted Services	\$290k	\$(84)k	
School Ops	\$237k	\$(30)k	Supplies
Facility	\$320k	\$110k	Enrollment
Contingency	\$72k	\$3k	
Total	\$2.7M	\$500k	

Budget Summary Continued



Staffing

Staffing load is high compared to fiscal sustainability ratios

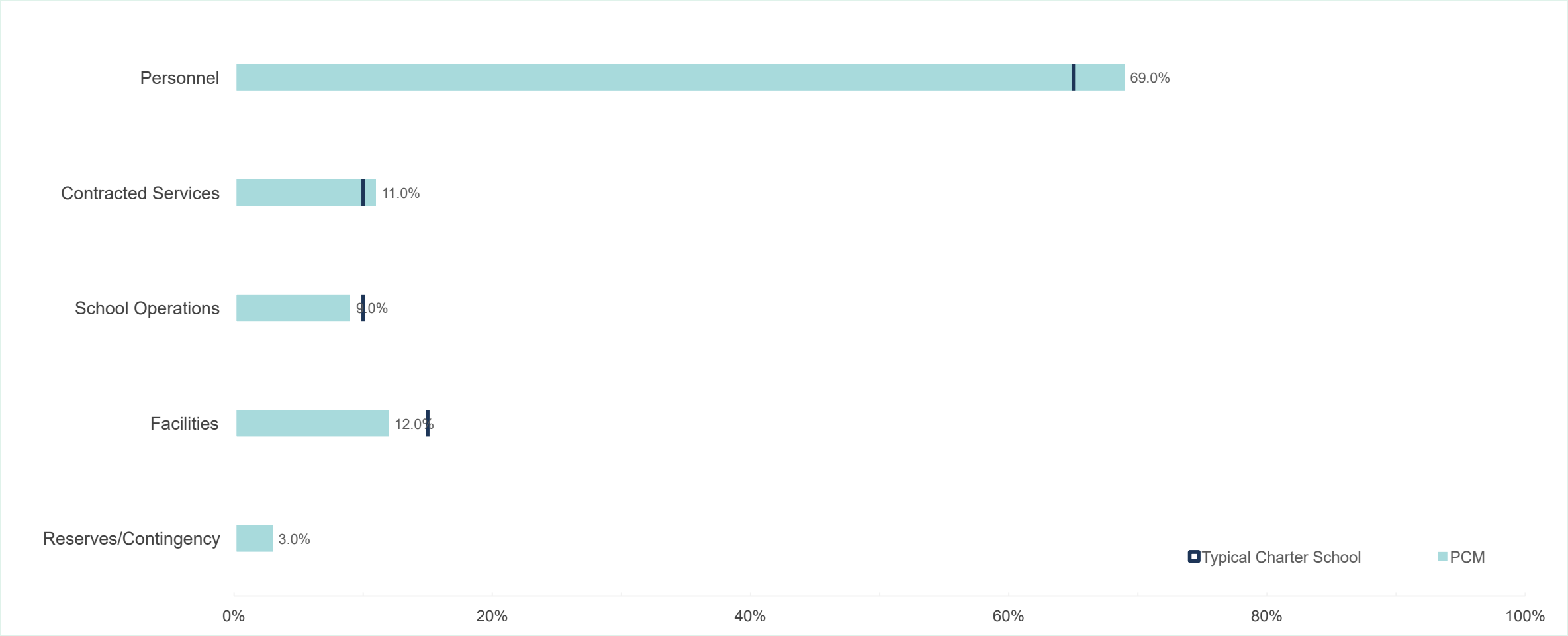


Increasing Faculty Compensation to Retain Talent

- 1 3.5% raise to all salary schedules
- 2 \$1 raise for hourly staff on top of 3.5%
- 3 Summer PD Pay

PCM's Expenditures track closely to those of a typical charter school

Contracted services and personnel costs are slightly higher than a typical school which makes sense since PCM is in the startup phase



Enrollment Scenarios

Every drop of **1 students per grade** in 2023-24 translates to approximately **\$8.5k decrease** in revenue

Incremental Change in State Revenue

1

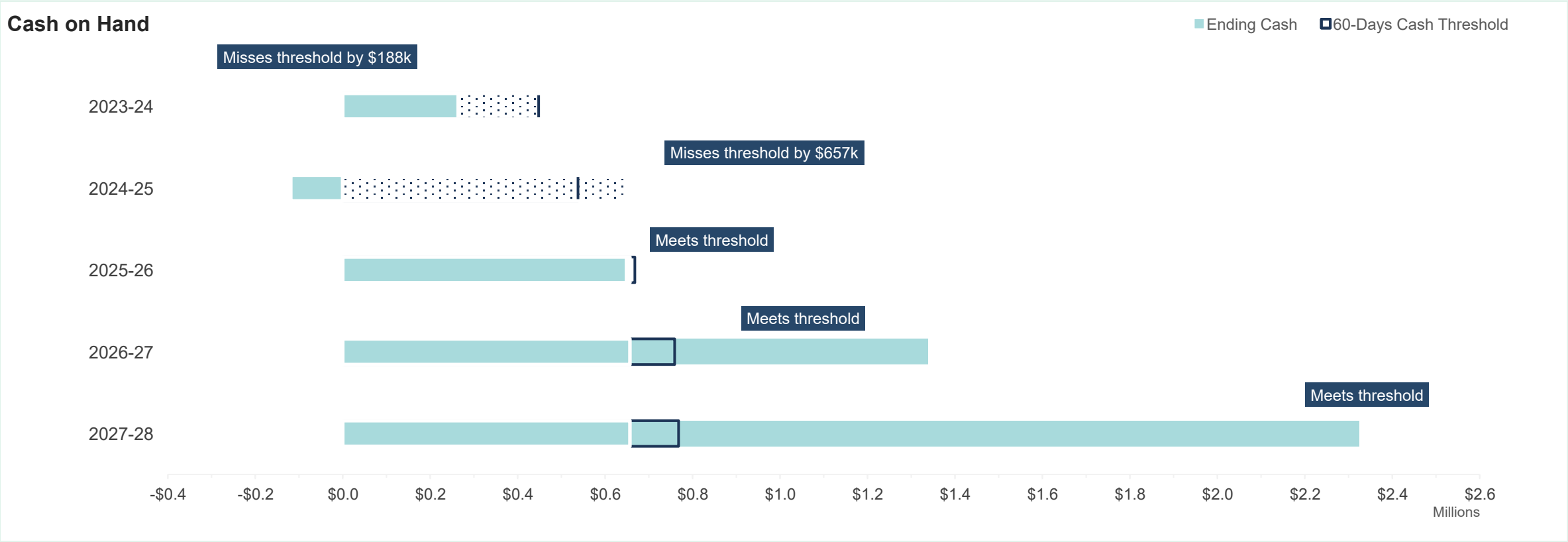
Loss of **one student** results in a **\$8.5k** loss in State revenue

2

Contingency can absorb up to 9 students lower than budget (125)

Long-Term Outlook

Levy equalization or additional funding needed



Short term budget will need additional funding to materialize or cuts to reach sustainability

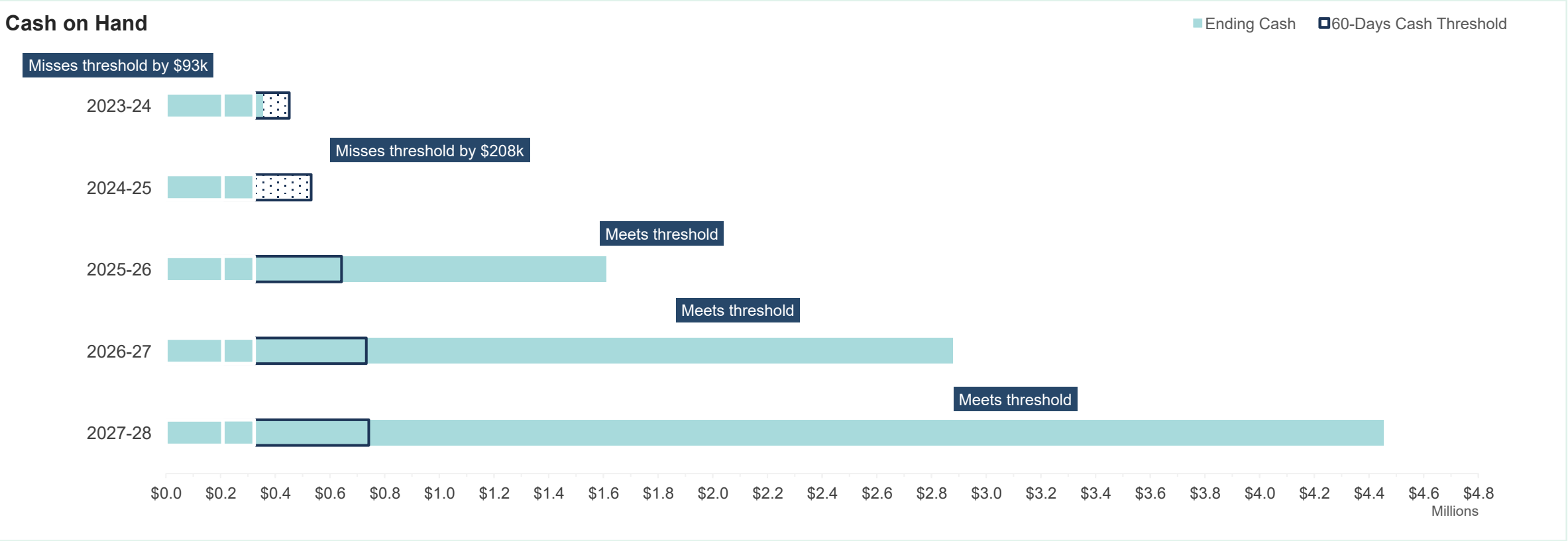
Long-Term Outlook w/ Credit Line (\$400k)

Credit Line Draw Needed to Meet 30 days cash in 24-25



Short term budget will need additional funding to materialize or cuts to reach sustainability

Long-Term Outlook – with levy equalization



Short term budget will need additional funding to materialize or cuts to reach sustainability

Coversheet

HOS Contract Renewal

Section: VI. Other Business
Item: C. HOS Contract Renewal
Purpose: Vote
Submitted by:
Related Material:
Sullivan, Laylah - HOS 2023-24 to 2025-26 Employment Contract (Proposed).docx



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K-9**

EMPLOYMENT AGREEMENT
2023-24 – 2025-26 School Year

August 12, 2022

Re: Offer of Employment for 2023-24, 2024-25, 2025-26 School Year

Dear Laylah,

On behalf of the Pullman Community Montessori (PCM) and the PCM Board of Trustees, I am pleased to continue your offer of employment as the Head of School (HOS) for the 2023-24 School Year. I am also pleased to extend this offer for the 2024-25 and 2025-26 School Year under the parameters that are outlined in this Employment Agreement. Your employment for the 2023-24 school year will begin on August 15, 2022 at which point you will begin earning an annual salary of \$92,700.00. You will be eligible to participate in PCM's benefit plans, such as health, dental, and vision benefits, as well as retirement to the fullest extent available to other regular, full-time employees, subject to the terms and conditions of those plans. It will be your responsibility to make certain all documents are returned before any specified deadlines. You are also eligible for paid and unpaid leave.

Your service will take place from the aforementioned date until or before August 14, 2026. Your compensation will be paid bimonthly. Pay dates are the 10th and 25th of each month. The position requires daytime work hours, but occasional evening and weekend availability may be required for special events. This is a salaried position. As such you will receive 15 days annually of paid time off (PTO) and 8 days of paid sick leave. You will also be eligible for paid and unpaid leave, as required by WA state law. You will receive 13 paid holidays: New Year's Day, MLK Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Indigenous Peoples Day, Day After Indigenous Peoples, Day before Christmas, Christmas Day, Juneteenth, and a "floating" holiday (either the day after Christmas or the day before or after the 4th of July). More details on benefits can be viewed in the [2023-24 Staff Handbook](#).

Your 2022-23 through 2025-26 School Year contract includes 'catch-up compensation'. Catch up compensation will be \$30,000 paid out in July 2026. Rational for this compensation includes recognition of the salary sacrifice made to ensure PCM could open and work towards financial sustainability during its startup years. This lump sum 'catch-up compensation' amount equates to having started at a locally competitive salary for a new elementary level superintendent. A data collection survey was conducted in the summer of 2022 to determine the locally competitive salary to be \$100,000. Basic salary increases from the 2023-24 through 2025-26 school year will follow the standard 2.5% cost of living increase annually. The following condition must be satisfied for the 'catch-up compensation' to be paid in July 2026: PCM must meet its financial sustainability mark of \$700,000 in the 2025-26 school year as outlined in the 6-year budget projection. This ensures the school is of sufficient financial sustainability to assume the cost of repaying debt and this 'catch-up compensation'. This 'catch-up compensation' will not be paid, even at a prorated amount, if the Head of School terminates their employment with PCM prior to August 14, 2026.



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EMPLOYMENT AGREEMENT

2023-24 – 2025-26 School Year

While PCM is considered an “at-will” employer, the PCM Board of Trustees guarantees that this contract will not be terminate by the board of trustees outside of gross negligence by the Head of School or continued poor performance after a growth plan has been initiated. Satisfactory growth and appraisal reviews for 2022-23 through 2025-26 school year performance based on duties and responsibilities outlined in the [HOS Position Description](#) is require for continued employment. PCM is dedicated to growth as an organization and in the growth of its students, families, and employees. To this end we are committed to ensuring personnel know where they sit in advance of the mid-year and annual reviews and working to support staff in their endeavor towards continuous growth an improvement.

Your position is considered “exempt”, meaning you are not eligible for overtime earnings, and all earnings are subject to applicable federal, state, and local taxes. You will be subject to and are expected to comply with all PCM policies, procedures, and directives included in the [2023-24 Staff Handbook](#). PCM reserves the right to modify, suspend, or eliminate any policies, procedures, directives, or benefits at any time in its sole discretion.

Laylah, I am excited to welcome you to continue with the PCM team. I look forward continuing to work with you to accomplish our mission “to prepare all students to reach their full potential for future success in high school, college, career, and life, using the rich resources of our community.”

Sincerely,

Signature: _____

Beverley Wolff

Board Chair

Pullman Community Montessori

Date: _____

Please sign below indicating your acceptance of the terms above.

Signature: _____

Laylah Sullivan

Date: _____

Coversheet

Annual Retreat Discussion

Section:	VI. Other Business
Item:	E. Annual Retreat Discussion
Purpose:	Discuss
Submitted by:	
Related Material:	PCM Board Retreat 2023.docx

PCM's Board Retreat
August 25 – 27

Friday, August 25th Events

- Aubree's flight arrives at local airport. Bev pick up and transport to accommodation.
- 3:45 – 4:45 Gather in **Gladish View Room**. Meet and greet with department heads – Head of School, Office Manager, Montessori Coach, Director of Special Education Services.
 - Introductions, priorities for the coming academic year, any requests for board support e.g. a fundraiser to support a priority.
- 4:45 – 5:00 Break.
- 5:00 – 6:30 Pizza and Pints Informal meet, greet and mingle with staff.
 - Bev will provide two ice breaker activities – one group, one ongoing through the evening, small prize
 - Bev will purchase selection of beers, wine and soft drinks.
 - Bev will arrange catering for this event.
 - Ideas – Pizza Perfection monster pizzas, plus a gluten free option, and vegan option, veggie sticks and dip. Water melon About \$55 for a monster pizza, but buy one get one free. 16 slices or 32 squares. We could order three pizzas for under \$100, and have 48 large slices.
- Bev and a volunteer to clean up room and get ready for the morning.
- 6:30 Aubree will need someone to transport her back to her hotel.

Saturday, August 26th Events

- Need a volunteer to pick up Aubree
- Coffee, tea, water, juice, snacks available during the morning in **Gladish View Room**.
- 9:00 – 10:00 Regrounding on the logic model and growth projections/plans. Facilitated by Head of School.
- 10:00 – 11:30 2022-2023 Year in Review Gallery Walk followed by discussion/sharing of:
 - What surprised us
 - What growth did we see
 - What areas do we see that has need of improvement
 - Anything else
- 11:30 – 1:00 Walk downtown to Roost – pick up lunchboxes at Roost (sandwich or wrap, salad greens, cookie – vegan options available) Eat in shade in Reaney Park.
- 1:00 – either in **Gladish View Room** or **Hecht Room at Neill Public Library**.
- 1:00 – 2:00 Developing the board calendar (Need large sheets of paper and sticky notes) Facilitated by Head of School and Board Chair. Include setting dates/times for board meetings, working meetings and next year's retreat.

- ☐ 2:00 – 3:00 Developing the board committees. Identifying priorities for the upcoming year, recruitment plans and establishing chairs for the committees **Needs facilitators**
- ☐ 3:00 – 4:00 Set fundraising goal for the year. Brainstorm and select 3 fundraising events for the year. Brainstorm grant opportunities to apply for during the year. Bev will facilitate.
- ☐ 4:00 Diversity, equity and inclusion training
- ☐ Need a volunteer to transport Aubree back to hotel.
- ☐ Optional - shall we schedule a no-host option for dinner?
- ☐ Notes – Do we need to schedule photographer for board head shots, board group photo. Need to be flexible around scheduling of D.E.I training.

Sunday, August 27th Events

Note – we will schedule for 9:30 – noon, but if we need extra time, we will meet 9:00 – noon.
Aubree flies out at 1:30. Events at **Gladish View Room**

- ☐ Need a volunteer to pick up Aubree.
- ☐ Coffee, tea, fruit and baked goods available for snack/breakfast/brunch!
- ☐ 9:30 – 10:00 Tour of the school, show off new renovations.
- ☐ 10:00 – 11:00
- ☐ 11:00 – 11:30 Board member goals and commitments
- ☐ 11:30 – noon Ideas for retreat for next year, board meetings, etc.
- ☐ Noon - transport Aubree back to airport for her flight.