



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

Pullman Community Montessori

PCM Regular Board Meeting

Date and Time

Tue Aug 22, 2023 at 5:15 PM PDT

Location

PCM Board of Trustees meetings are held in the Gladish Community and Cultural Center room 100A. To increase accessibility we offer a virtual option for attendance. 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 |
|--|---------|-----------|------|
|--|---------|-----------|------|

| | | | |
|----|---------------|--|---------|
| I. | Opening Items | | 5:15 PM |
|----|---------------|--|---------|

| | Purpose | Presenter | Time |
|---|-----------------|----------------|------|
| A. Record Attendance | | Beverley Wolff | 1 m |
| B. Call the Meeting to Order | | Beverley Wolff | 1 m |
| C. Approve Meeting Minutes: 8-3-23 | Approve Minutes | Beverley Wolff | 1 m |

Please come with amendments ready to put in the chat.

| | | | |
|--|-----------------|----------------|-----|
| D. Approve Meeting Minutes: 8-15-23 | Approve Minutes | Beverley Wolff | 1 m |
|--|-----------------|----------------|-----|

II. Public Comment 5:19 PM

| | | | |
|----------------------------------|-----|----------------|------|
| A. Making Public Comments | FYI | Beverley Wolff | 15 m |
|----------------------------------|-----|----------------|------|

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. Annual Budget Review and Proposed Adoption 5:34 PM

| | | | |
|--|------|--------------------------------|------|
| A. 2023-24 Annual Budget Presentation | Vote | Laylah Sullivan & Matt Paolini | 20 m |
|--|------|--------------------------------|------|

IV. LEADERS Team Update & Compliance Check-in 5:54 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.

| | Purpose | Presenter | Time |
|--|---------|-----------|------|
| 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](#)

[Academic Performance Framework](#)

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

[School Specific Goals \(2022-23\)](#) (1 Academic, 1 Operational)

| | | | | |
|---|-------------------|-----|-----------------|-----|
| A. | August HOS Update | FYI | Laylah Sullivan | 5 m |
| To help provide you questions for consideration remember to peruse your Governing for Greatness book. | | | | |

To prepare, please review the July board dashboard.

| | | | | |
|--|-----------|------|-----------------|-----|
| B. | HOS Goals | Vote | Laylah Sullivan | 5 m |
| The HOS will share their annual goals. The board will review and provide feedback and consider the goals for approval. | | | | |

___ PROPOSE MOVING THIS TO THE BOARD RETREAT ___

V. Board Goals, Committee & Council Updates 6:04 PM

| | | |
|--|---|-----|
| A. | SCC (Support & Coordination Council) Report | FYI |
| Currently inactive. Will work to revive at the start of school | | |

| | | | |
|---|---------------------------------|---------|--------------|
| B. | Individual Board Member Reports | Discuss | All Trustees |
| 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. | | | |

---This will be postponed to the October meeting until after board and individual goals are set and there is sufficient time to report progress on goals.---

| | | | |
|--------------------------------------|---|-----|-----------|
| C. | LSEC (Leadership Support & Evaluation Committee) Report | FYI | Bev Wolff |
| There has been no activity to report | | | |

| | | | |
|--------------------|-----------------------------------|-----|----|
| D. | DC (Development Committee) Report | FYI | NA |
| Currently inactive | | | |

| | Purpose | Presenter | Time |
|--|---------|---------------|------|
| E. GC (Governance Committee) Report Currently inactive | FYI | NA | |
| F. EEC (Educational Excellence Committee) Report Currently inactive | FYI | NA | |
| G. FC (Finance Committee) Report Trustees will review the July financials as presented and recommended by the finance committee. | Vote | Aubree Guyton | 5 m |

To inform your questioning remember your resources:

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

[Board<>Staff Financial Contract](#)

| | | | |
|---|------|-----------------|----------------|
| VI. Other Business | | | 6:09 PM |
| A. Transportation Handbook | Vote | Laylah Sullivan | 5 m |
| B. School Specific Goals (Draft) | Vote | Laylah Sullivan | 10 m |
| VII. Closing Items | | | 6:24 PM |
| A. Adjourn Meeting | Vote | Beverley Wolff | 1 m |

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: 8-3-23

| | |
|--------------------------|---|
| Section: | I. Opening Items |
| Item: | C. Approve Meeting Minutes: 8-3-23 |
| Purpose: | Approve Minutes |
| Submitted by: | |
| Related Material: | Minutes for PCM Regular Board Meeting on August 3, 2023 |

APPROVED



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

Pullman Community Montessori

Minutes

PCM Regular Board Meeting

Date and Time

Thu Aug 3, 2023 at 5:15 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.

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.

Trustees Present

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

Trustees Absent

None

Ex Officio Members Present

L. Sullivan

Non Voting Members Present

L. Sullivan

Guests Present

CMWTK (remote), D. Porter, E. Klein, 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 Aug 3, 2023 at 5:18 PM.

C. Approve Meeting Minutes: 7-6-23

A. Guyton made a motion to approve the minutes from PCM Regular Board Meeting on 07-06-23.

D. Main seconded the motion.

Remove Dorrie's Phone number

Spell continue correctly

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

Roll Call

A. Guyton Aye

B. Wolff Aye

K. Torres Aye

D. Main Aye

II. DEI & Antiracism Commitment

A. Update

Laylah is working to partner with LaTysa Flowers to host a refresher/re-grounding at the Board Retreat in August 2023

III. LEADERS Team Update & Compliance Check-in

A. July HOS Update

Laylah reviewed the board dashboard, staffing updates, marketing and family communication updates

[Board Dashboard](#)

B. Academic Update & Goals

Laylah provided an update on the overall performance over the school year and shared school specific goal results.

IV. Board Goals, Committee & Council Updates

A. SCC (Support & Coordination Council) Report

Currently inactive. Will work to revive at the start of school with an Interest Survey sent out to families to fill the Chair and Co-Chair of the Support & Coordination Council

B. Individual Board Member Reports

Each trustee briefly presented on their progress towards individual goals and tasks.

C. LSEC (Leadership Support & Evaluation Committee) Report

Bev in collaboration with the Laylah revisited outcomes of the safety inquiries shared in the Spring.

[Life Safety \(EOY Updated\)](#)

D. DC (Development Committee) Report

E. GC (Governance Committee) Report

F. EEC (Educational Excellence Committee) Report

G. FC (Finance Committee) Report

A. Guyton made a motion to 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.

D. Main seconded the motion.

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

Roll Call

B. Wolff Aye

K. Torres Aye

A. Guyton Aye

D. Main Aye

A. Guyton made a motion to 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.

D. Main seconded the motion.

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

Roll Call

D. Main Aye

B. Wolff Aye

K. Torres Aye

A. Guyton Aye

A. Guyton made a motion to 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.

D. Main seconded the motion.

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

Roll Call

B. Wolff Aye

A. Guyton Aye

K. Torres Aye

D. Main Aye

A. Guyton made a motion to 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.

D. Main seconded the motion.

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

Roll Call

K. Torres Aye

B. Wolff Aye

A. Guyton Aye

D. Main Aye

V. Other Business

A. Handbook Updates

A. Guyton made a motion to I motion to approve the 2023-24 Student & Family Handbook, 2023-24 Family & Community Engagement Handbook, and 2023-24 School-Family Compact with minor corrections and deleted comments.

D. Main seconded the motion.

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

Roll Call

B. Wolff Aye

D. Main Aye

K. Torres Aye

A. Guyton Aye

B. Draft 2023-24 Annual Budget Presentation (Intro)

C. HOS Contract Renewal

A. Guyton made a motion to Postpone the vote on the HOS Contract Renewal until the Working Board Meeting so that Matt can look into the impact of the budget of awarding the raise as lump or spreading it out over three years.

K. Torres seconded the motion.

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

Roll Call

B. Wolff Aye

K. Torres Aye

D. Main Aye

A. Guyton Aye

D. Board Process Tracker (Revisit)

A. Guyton made a motion to I motion to adopt the SOP for Board Processes as a living document for the PCM Board of Trustees.

D. Main seconded the motion.

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

Roll Call

D. Main Aye

A. Guyton Aye

B. Wolff Aye

K. Torres Aye

E. Annual Retreat Discussion

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:47 PM.

Respectfully Submitted,

B. Wolff

Baldy joined the meeting at 7:42pm

Documents used during the meeting

- 1. PCM Finance Dashboard Apr 2023.pdf
- 2. PCM Income Statement Apr 2023.pdf
- 3. PCM Balance Sheet Apr 2023.pdf
- 4. PCM BvA Apr 2023.pdf
- 5. PCM Statement of Cash Flows Apr 2023.pdf
- 6. PCM Payroll and AP Certification Apr 2023.pdf
- 6a. PCM Auditing Officer Approval Apr 2023.pdf
- 6b. PCM Payroll Report Apr 2023.pdf
- 6c. PCM AP Register Apr 2023.pdf
- 6d. PCM Non-AP Register Apr 2023.pdf
- 1. PCM Finance Dashboard May 2023.pdf
- 2. PCM Income Statement May 2023.pdf
- 3. PCM Balance Sheet May 2023.pdf
- 4. PCM BvA May 2023.pdf
- 4a. PCM Detailed BvA Apr 2023.pdf
- 5. PCM Statement of Cash Flows May 2023.pdf

- 6. PCM Payroll and AP Certification May 2023.pdf
- 6a. PCM Auditing Officer Approval May 2023.pdf
- 6b. PCM Payroll Report May 2023.pdf
- 6c. PCM AP Register May 2023.pdf
- 6d. PCM Non-AP Register May 2023.pdf
- 7. Financial Policies and Procedures Manual Updates and Changes.pdf
- 7a. Policy Update - Federal Micro-Threshold Self-Certification.pdf
- 7b. FPPM - June 2023 Updates.pdf
- 1. PCM Finance Dashboard Jun 2023.pdf
- 2. PCM Income Statement Jun 2023.pdf
- 3. PCM Balance Sheet Jun 2023.pdf
- 4. PCM BvA Jun 2023.pdf
- 5. PCM Statement of Cash Flows Jun 2023.pdf
- 6. PCM Payroll and AP Certification Jun 2023.pdf
- 6a. PCM Auditing Officer Approval Jun 2023.pdf
- 6b. PCM Payroll Report Jun 2023.pdf
- 6c. PCM AP Register Jun 2023.pdf
- 6d. PCM Non-AP Register Jun 2023.pdf
- 2023-24 School-Family Compact.docx
- 2023-24 PCM Family & Community Engagement Handbook.docx
- 2023-24 Student & Family Handbook.docx
- 7a. PCM Draft FY24 Budget Detail.pdf
- 23-24 PCM Budget Presentation.pptx
- Sullivan, Laylah - HOS 2023-24 to 2025-26 Employment Contract (Proposed).docx
- PCM Board Retreat 2023.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

Approve Meeting Minutes: 8-15-23

| | |
|--------------------------|---|
| Section: | I. Opening Items |
| Item: | D. Approve Meeting Minutes: 8-15-23 |
| Purpose: | Approve Minutes |
| Submitted by: | |
| Related Material: | Minutes for Board Meeting--Special on August 15, 2023 |

APPROVED



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

Pullman Community Montessori

Minutes

Board Meeting--Special

Board Work Session

Date and Time

Tue Aug 15, 2023 at 5:00 PM

Location

PCM board working meetings are open to the public. Meetings are conducted in Gladish Community and Cultural Center, 115 NW State St Pullman WA 99163. Work will be conducted in room 100a. If you have difficulty accessing the remote meeting link please email board@myPCM.org

Trustees Present

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

Trustees Absent

None

Guests Present

CMWTK (remote), D. Porter, D. White

I. Opening Items

A. Record Attendance

D. Main made a motion to Add a new agenda item D "Interview prospective board member".

K. Torres seconded the motion.

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

Roll Call

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

B. Call the Meeting to Order

B. Wolff called a meeting of the board of trustees of Pullman Community Montessori to order on Tuesday Aug 15, 2023 at 5:17 PM.

II. Working Meeting Item

A. Quick HOS Update

Laylah was unable to attend this board meeting and sent a summary of her update for Bev to read aloud at the meeting. Bev read the updates.

[HOS Board Update Document](#)

B. HOS Annual Contract

The board discussed the HOS Annual Contract which was presented at the August 3 board meeting and was voted to be deferred to this meeting.

[Response from Matt \(Joule Growth Partners\)](#)

[Sullivan, Laylah - HOS 2023-24 to 2025-26 Employment Contract \(Proposed\).docx](#)

Sreejith Thankappan Arrived at 5:40pm

DJ White Left at 5:42pm

A. Guyton made a motion to approve the head of school's employment contract for the three school years with the discussed grammatical errors fixed.

D. Main seconded the motion.

Kim pointed out the following date and grammatical errors needed to be fixed:

- Line 1 >August 12, 2022
 - Change to: August 12, 2023
- Third Paragraph > Line 1
 - Change "Your 2022-23" to "Your 2023-24"
- Third Paragraph > Line 4
 - Change "Rational" to "Rationale"
- Fourth Paragraph > Line 4
 - Change "reviews for the 2022-23" to "reviews for the 2023-24"

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

Roll Call

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

C. Board Retreat Planning

Bev lead a planning session around the board retreat.

[PCM Board Retreat 2023 updated.docx](#)

D. Interview prospective board member

The board interviewed prospective board member: Sreejith Thankappan (Sree)

[PCM Board Candidate Evaluation Tool & Questions \(3\).pdf](#)

Sreejith Thankappan Left at 6:11pm

A. Guyton made a motion to invite Sree to the Pullman Community Montessori Board.

D. Main seconded the motion.

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

Roll Call

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

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:20 PM.

Respectfully Submitted,
B. Wolff

Documents used during the meeting

- Sullivan, Laylah - HOS 2023-24 to 2025-26 Employment Contract (Proposed).docx
- PCM Board Retreat 2023 updated.docx
- Prospective board member questionnaire (Fillable) updated.pdf
- Resume-SreejithThankappan- updated.docx

- PCM Board Candidate Evaluation Tool & Questions (3).pdf

Coversheet

2023-24 Annual Budget Presentation

| | |
|--------------------------|--|
| Section: | III. Annual Budget Review and Proposed Adoption |
| Item: | A. 2023-24 Annual Budget Presentation |
| Purpose: | Vote |
| Submitted by: | Laylah Sullivan |
| Related Material: | 7. PCM FY24 Budget Presentation.pdf 7a. PCM FY24 Budget Detail.pdf 7b. PCM Budget Adoption Resolution FY24.pdf |

BACKGROUND:

The Board of Trustees will review and ask questions about the 2023-34 Annual Budget. The board will vote to approve or reject the proposed annual budget. The 2023-24 annual budget draft was first present at the 8-3-2023 board meeting. This budget has also been reviewed over the last two finance committee meetings.

RECOMMENDATION:

Proposed motion: I motion that the PCM Board of Trustees approve the 2023-24 Annual Budget as presented.



2023-24 PROPOSED BUDGET

jg^p

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

Summary

Anchor: without additional support, projections show cash on hand on August 31, 2024 will be \$191K 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

-(10)K

▲ 66K

Net Cash Effect

255K

▲ 402K

Ending Cash

260K

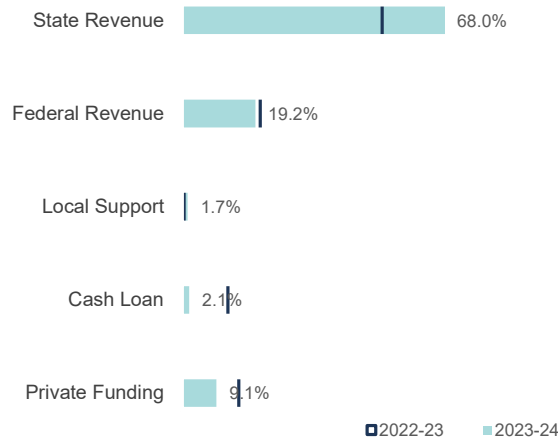
▲ 256K

Days of Cash on Hand

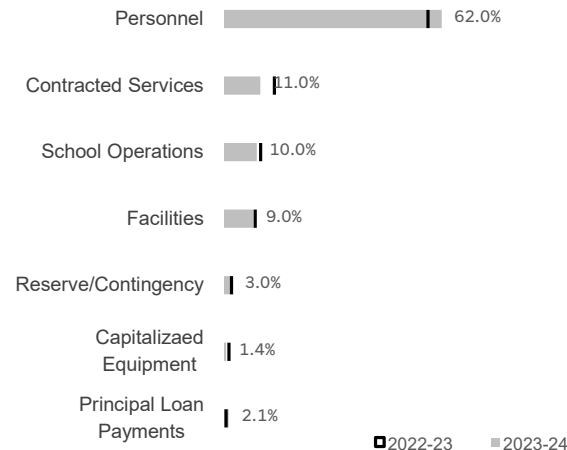
34

▲ 7

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**: 23.3 (+4.5)
- Per-pupil **gen appt** = \$11k; chg from PY = same
- Per-pupil **expenditures** = \$20.8k; change from PY = -\$2.5k
- **SPED Projected Program Loss** = -\$45k
- **Contingency** of \$71k = approx. 9 students (6%)

Budget Summary Continued

| Budget Summary | Amount | Change From PY | Notes |
|-------------------------|---------------|----------------|--------------|
| Revenue | | | |
| State Revenue | \$1.9M | \$510k | Enrollment |
| Federal Revenue | \$537k | \$27k | CSP transfer |
| Local Donations | \$25k | \$22k | |
| Misc Local Revenue | \$22k | \$6k | Meals |
| Private Grants | \$255k | \$(115)k | |
| Total | \$2.7M | \$400k | |
| Expenditures | | | |
| Personnel | \$1.76M | \$355k | |
| Contracted Services | \$366k | \$(5)k | |
| School Ops | \$237k | \$(39)k | Supplies |
| Facility | \$326k | \$90k | Enrollment |
| Contingency | \$72k | \$3k | |
| Principal Loan Payments | \$59k | \$26k | Bridge Loan |
| Capitalized Equipment | \$29k | \$(22)k | Kitchen |
| Total | \$2.8M | \$500k | |

Staffing

Staffing load is high compared to fiscal sustainability ratios

Average Teacher Salary

\$65k

▲ \$4k

Teacher FTE

5.5

▼ 0.5

SPED Staff FTE

3.0

▲ 1

Total FTE

24.3

▲ 5.5

Fiscal Sustainability Ratio

■ Projection ■ Target

Students-to-Adult

5.64

0 10 20

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

Debt and Repayment

Debt to cash ratio will be bad until FY26 and launch of adolescent program allows net incomes that will enable the relatively quick repayment of all loans

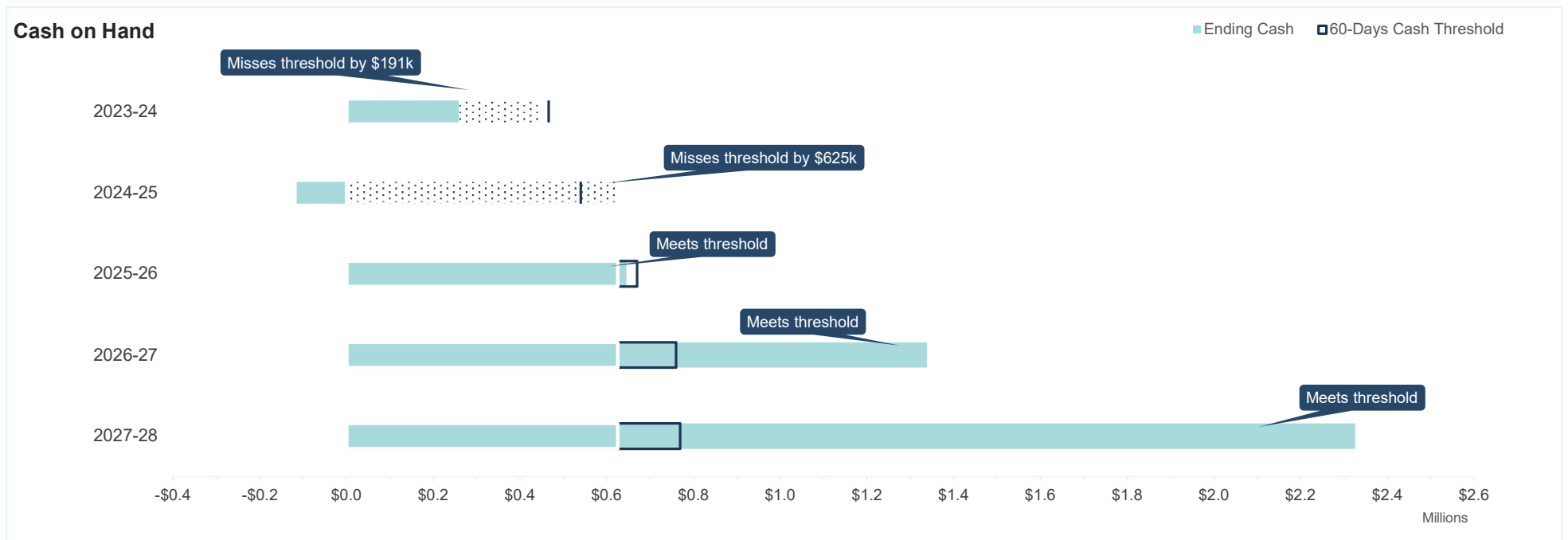
| PCM Loan Summary | | Balance | |
|-------------------------------|-----------|-----------|--|
| Lender | 8/31/2023 | 8/31/2024 | Notes |
| Raza Construction Loan | 434,917 | 418,417 | Regular payments to continue |
| WA Charters Construction Loan | 56,692 | 56,692 | On interest only payments until FY26 |
| Raza Cash Bridge Loan | 59,385 | - | Expected to be paid off with \$300k WA Charters loan |
| WA Charters Cash Loan | - | 307,500 | Expected 2.5% interest |
| Total | 550,994 | 782,609 | |

| Forecasted FY24 Metrics | Result | Goal |
|-------------------------|---------|---------|
| Expected Cash | 259,514 | 469,476 |
| Debt to Cash | 3.02 | <1 |

Repayment Plan: carry debt forward until adolescent program launches and large projected net incomes (\$780k in FY26) allow for relatively quick repayment of all loans

Long-Term Outlook

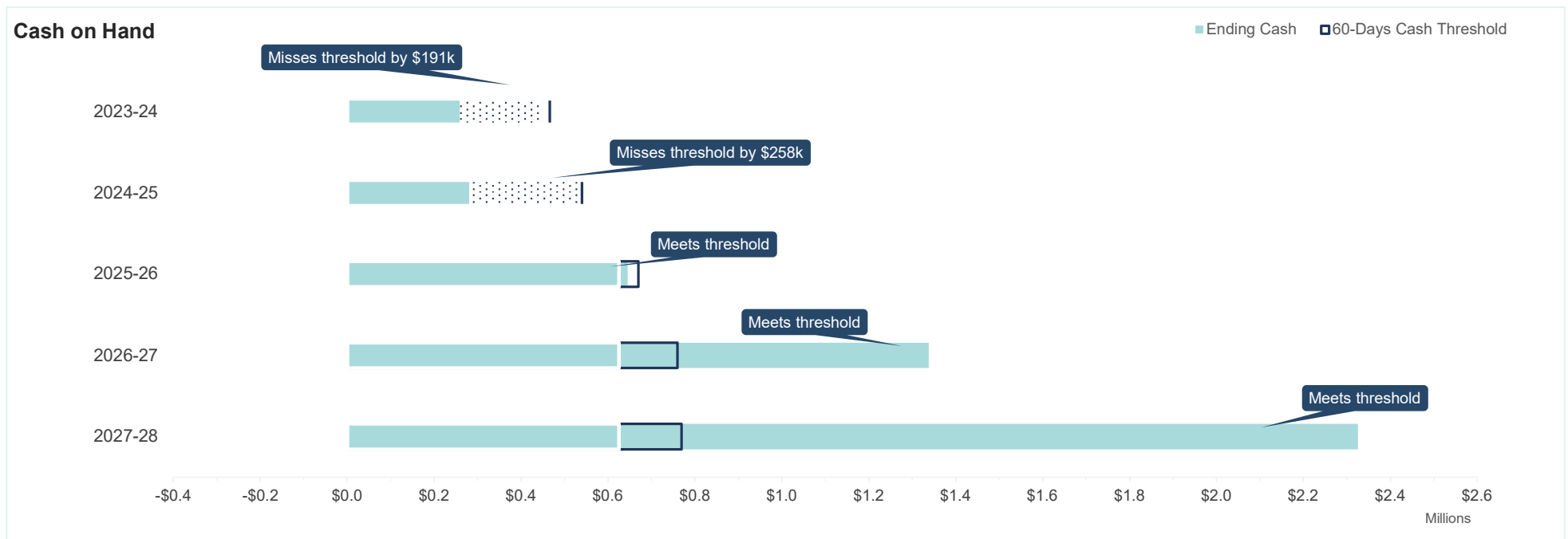
Levy equalization or additional funding needed



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

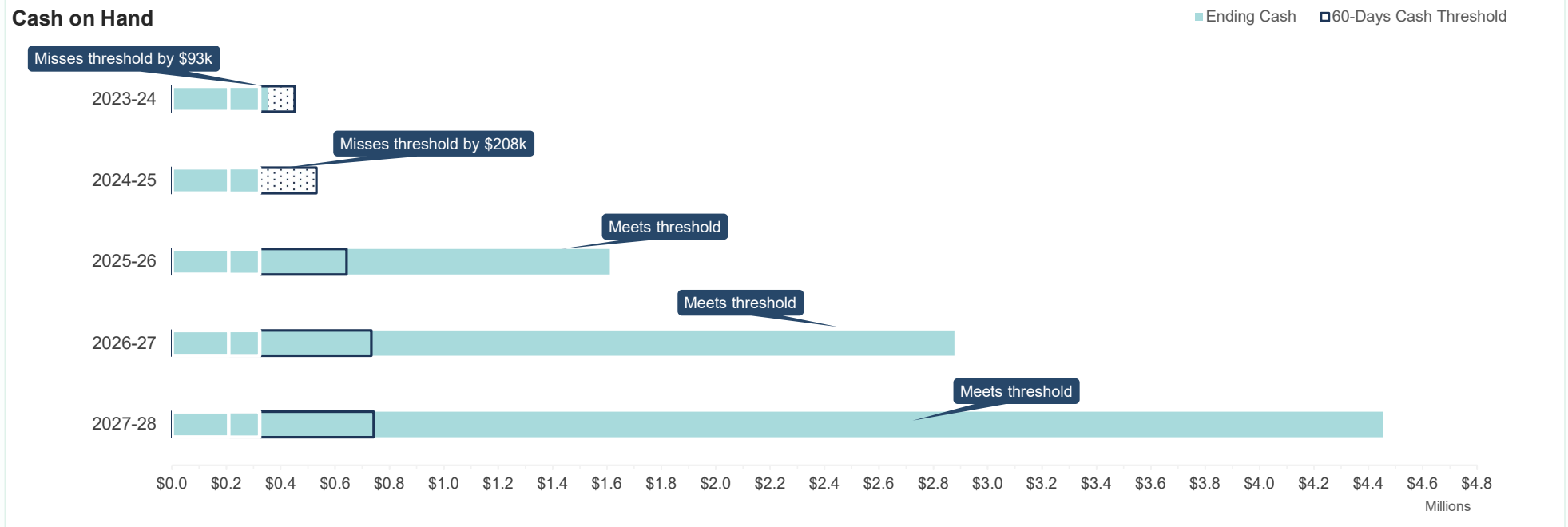
Long-Term Outlook w/ Credit Line (\$400k)

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



Levy equalization would remove the need for a 24-25 cash loan or credit line

Four Year Outlook

PCM is obligated to file an estimated high-level four-year outlook with OSPI – the following has levy equalization in each year and theoretical cuts made that would allow sustainability in 24-25

| | | | | |
|--|------------------|------------------|------------------|------------------|
| F-195F Tool | | | | |
| Enrollment | 136.00 | 193.00 | 237.00 | 270.00 |
| Staffing FTE | 23.29 | 27.88 | 33.1 | 38 |
| REVENUES AND OTHER FINANCING SOURCES | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| 1000 Local Taxes | \$ - | \$ - | \$ - | \$ - |
| 2000 Local Nontax Support | 46,456 | 55,449 | 62,391 | 67,597 |
| 3000 State, General Purpose | 1,558,881 | 2,101,037 | 4,080,819 | 4,450,014 |
| 4000 State, Special Purpose | 560,120 | 764,842 | 947,933 | 1,088,713 |
| 5000 Federal, General Purpose | - | - | - | - |
| 6000 Federal, Special Purpose | 537,473 | 263,775 | 140,794 | 161,497 |
| 7000 Revenues from Other School Districts | - | - | - | - |
| 8000 Revenues from Other Entities | 255,000 | - | - | - |
| 9000 Other Financing Sources | - | - | - | - |
| A. TOTAL REVENUES AND OTHER FINANCING SOURCES | 2,957,930 | 3,185,103 | 5,231,936 | 5,767,822 |
| EXPENDITURES | | | | |
| 00 Regular Instruction | 1,215,680 | 1,641,564 | 2,256,123 | 2,553,115 |
| 10 Federal Stimulus | - | - | - | - |
| 20 Special Education Instruction | 276,902 | 399,374 | 496,082 | 572,551 |
| 30 Vocational Education Instruction | - | - | - | - |
| 40 Skill Center Instruction | - | - | - | - |
| 50 and 60 Compensatory Education Instruction | 46,780 | 68,400 | 88,820 | 104,775 |
| 70 Other Instructional Programs | 381,299 | 149,002 | - | - |
| 80 Community Services | - | - | - | - |
| 90 Support Services | 919,315 | 924,160 | 1,234,833 | 1,397,151 |
| B. TOTAL EXPENDITURES | 2,839,976 | 3,182,500 | 4,075,858 | 4,627,593 |

PCM 23-24 BUDGET DETAIL

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

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 | Local donations |
| 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 | 20,146 | |
| Title II | 2,033 | |
| Title III & IV | 10,000 | |
| IDEA Funding | 18,628 | |
| 6198 - School Food Services | 31,827 | Based on 22-23 historical data |
| CSP | 381,299 | |
| Federal - Misc Grants | 73,540 | E-rate, REAP & school health workfoce |

TOTAL 5000 - FEDERAL REVENUE - RESTRICTED**\$ 537,473****8000 - OTHER ENTITIES**

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

TOTAL 8000 - OTHER ENTITIES**\$ 255,000****TOTAL REVENUE****\$ 2,747,130**

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

CONTRACTED SERVICES

| | | |
|----------------------|---------|--|
| Accounting / Audit | 37,611 | SAO & CPA audits |
| Legal | 15,000 | Flat yearly "in case" amount (\$5K) + \$10k Visa costs for foreign teacher |
| Oversight Fee (3%) | 57,246 | Calculates as a % of total revenue for lines 3100, 3121, 4121, 4155, 4165, 4174 & 4199 |
| Back Office | 123,000 | JGP + SIA |
| Special Ed | 93,368 | Presence Learning, TMC contracts; other misc SPED costs |
| Program Support / PD | 4,000 | NCMPS, Nautilus, TSS |
| Afterschool | 31,570 | YMCA |
| Tech support | 5,125 | Galexis |

TOTAL CONTRACTED SERVICES**\$ 366,919****SCHOOL OPERATIONS**

| | | |
|---|--------|---|
| Board Expenses | 1,500 | Yearly Board OnTrack + supplies |
| Classroom / Teaching Supplies & Materials | 23,500 | |
| Special Ed Supplies & Materials | 5,100 | Estimate per SPED student (\$250) |
| Textbooks / Workbooks | 800 | \$60 per student |
| Equipment / Furniture | 3,750 | Office, common, kitchen and classroom furniture |
| Internet / Phone | 7,834 | Internet / phone costs |
| Technology Hardware | 4,175 | Student and staff tech hardware |
| Technology Software | 35,989 | Student and staff tech software |
| Student Testing & Assessment | 4,515 | |
| Field Trips | 10,200 | \$75 per student |
| Transportation (student) | 29,000 | Bus fuel & maintenance |
| Student Services - other | 3,468 | \$26 per student for clubs, dances, other school events |
| Office Expense | 10,200 | Flat amount for pens, hole punchers, etc |
| Staff Development | 11,878 | \$510 Per employee |
| Staff Recruitment | 3,570 | Flat amount for fingerprints and background checks |
| Student Recruitment / Marketing | 8,160 | Flat amount |
| School Meals / Lunch | 55,948 | Based on PY participation rates & expected meals served |
| Travel (Staff) | 2,550 | Flat amount |
| Fundraising | 612 | Database renewal costs, gift processing fees, printing of collateral, event costs |
| Dues & Memberships | 2,180 | WA Charters (\$5 per student), various fees (\$1.5k) |
| Printer | 3,570 | Printer rental costs + supplies (paper & staples) |

TOTAL SCHOOL OPERATIONS**\$ 228,498****FACILITY OPERATION & MAINTENANCE**

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

TOTAL FACILITY OPERATION & MAINTENANCE**\$ 326,952****RESERVES / CONTINGENCY**

71,034 Attrition - 3% of State funding

Total Expenses**\$ 2,757,591****Operating Net Income****\$ (10,461)****DEPRECIATION / AMORTIZATION**

94,883

Final Net Income (FASB)**\$ (105,344)**

Cash-Basis Adjustments**Liabilities**

| | | |
|------------------------------------|-------------------|---|
| Bridge Loan Due | (59,385) | Bridge loan amount due |
| Deferred Rent | 64,497 | |
| Loan disbursement (WA Charters) | 300,000 | |
| Depreciation - Add back | 94,883 | Depreciation is not a cash expense and gets "added back" for cash effect calculations |
| Total Liability Adjustments | \$ 399,995 | |

Assets

| | | |
|--------------------------------|------------------|---------------|
| Kitchen Renovations | 39,000 | Paid with CSP |
| Total Asset Adjustments | \$ 39,000 | |

| | |
|---|---------------------|
| Cash-Basis Net Inflows / (Outflows) | \$ 360,995 |
| Cash Basis Net Margin | \$ 255,651 |
| Beginning Cash | \$ 3,863 |
| Ending Cash | \$ 259,514 |
| Total Approved Expenditures (per SDAM) | \$ 2,855,976 |

**Pullman Community Montessori Charter School
Board Resolution**

BUDGET ADOPTION

WHEREAS, WAC 392-123-054 requires that the board of directors of every school meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year;

WHEREAS, a public notice was published announcing that on August 22, 2023, the Board of Directors of Pullman Community Montessori would meet in a public meeting for the purpose of fixing and adopting the 2023-24 fiscal budget of the school, the four-year budget plan that includes a four-year enrollment projection; projection and the appropriations as so finally determined;

THEREFORE BE IT RESOLVED, the Board of Directors of Pullman Community Montessori, has determined that the final appropriation level of expenditures for each fund in 2023-24 will be as follows:

DATED this 22nd day of August 2023

APPROPRIATION LEVEL

| | | |
|----|--------------|--------------|
| A. | General Fund | \$ 2,855,976 |
|----|--------------|--------------|

APPROVED by the Board of Directors of Pullman Community Montessori Charter School, in a regular meeting thereof held on the 22nd day of August 2023.

President

Date

Treasurer

Date

Secretary

Date

Coversheet

August HOS Update

| | |
|--------------------------|---|
| Section: | IV. LEADERS Team Update & Compliance Check-in |
| Item: | A. August HOS Update |
| Purpose: | FYI |
| Submitted by: | |
| Related Material: | PCM Board Dashboard 8-1-2023 .xlsx |

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

PCM Board Dashboard 8-1-2023 .xlsx

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: | 2. PCM Income Statement Jul 2023.pdf 3. PCM Balance Sheet Jul 2023.pdf 5. PCM Statement of Cash Flows Jul 2023.pdf 6c. PCM AP Register Jul 2023.pdf 4. PCM BvA Jul 2023.pdf 6d. PCM Non-AP Register Jul 2023.pdf 6b. PCM Payroll Report Jul 2023.pdf 6a. PCM Auditing Officer Approval Jul 2023.pdf 1. PCM Finance Dashboard Jul 2023.pdf 6. PCM Payroll and AP Certification Jul 2023.pdf |

BACKGROUND:

The Finance Committee reviewed the July 2023 financials and has asked probing questions. Board members are encouraged to review the financial in full. The Finance Committee chair will review the financial dashboard for July 2023.

RECOMMENDATION:

Proposed Motion: The FC approved the July 2023 financials and puts for the recommendation that the PCM Board of Trustees approve the July 2023 financials as presented.

Pullman Community Montessori

Profit and Loss

July 2023

| | TOTAL | | | |
|--|---------------------|---------------------|--------------------|---------------------------|
| | JUL 2023 | JUN 2023 (PP) | CHANGE | SEP 2022 - JUL 2023 (YTD) |
| Revenue | | | | |
| 3100 Local Donations | 329.20 | 25.00 | 304.20 | 3,783.16 |
| 3102 Sales - Student Activities | | | | 30.00 |
| 3198 Sales - School Meals | 873.00 | 963.00 | -90.00 | 16,666.20 |
| 3199 Local Income - misc | 168.29 | | 168.29 | 168.29 |
| 3201 Interest Income (Public) | 0.02 | 0.02 | 0.00 | 0.20 |
| 3520 Private Foundations / Grants | 2,023.79 | | 2,023.79 | 106,579.28 |
| 3600 Summer School Tuition | 2,620.00 | | 2,620.00 | 2,620.00 |
| 4000 General Apportionment | 135,836.32 | 63,077.93 | 72,758.39 | 979,455.54 |
| 4021 Special Education - General Apportionment | 1,481.19 | 807.62 | 673.57 | 9,697.62 |
| 4121 Special Education - State | 16,713.71 | 7,721.76 | 8,991.95 | 120,338.74 |
| 4155 Learning Assistance | 1,370.70 | 657.94 | 712.76 | 9,869.05 |
| 4165 Transitional Bilingual | 418.71 | 2,595.97 | -2,177.26 | 3,014.68 |
| 4174 Highly Capable | 349.14 | 167.59 | 181.55 | 2,513.82 |
| 4198 State - School Food Service | 21.25 | 34.45 | -13.20 | 216.80 |
| 4199 Transportation | 4,770.57 | 2,289.87 | 2,480.70 | 34,348.10 |
| 4258 State Miscellaneous Revenue | | | | 1,755.10 |
| 5101 Title 1 | | | | 13,147.00 |
| 5102 Title 2 | | 2,722.21 | -2,722.21 | 10,108.99 |
| 5124 Federal SPED - IDEA | | 782.00 | -782.00 | 12,176.91 |
| 5198 Federal - School Food Services (NSLP) | 3,764.93 | 3,430.11 | 334.82 | 35,396.82 |
| 5199 Federal - Misc Grants | 120.00 | 7,874.70 | -7,754.70 | 129,173.93 |
| 5200 Federal - CSP | 8,671.39 | 8,775.15 | -103.76 | 164,236.62 |
| Total Revenue | \$179,532.21 | \$101,925.32 | \$77,606.89 | \$1,655,296.85 |
| GROSS PROFIT | \$179,532.21 | \$101,925.32 | \$77,606.89 | \$1,655,296.85 |
| Expenditures | | | | |
| 6005 Certificated - Executive Management | 7,500.00 | 7,500.00 | 0.00 | 86,250.11 |
| 6106 Classified - Operations Staff | 14,744.57 | 10,165.30 | 4,579.27 | 128,839.67 |
| 6110 Classified - Instructional Management | 6,500.04 | 6,500.04 | 0.00 | 71,500.44 |
| 6190 Classified - Other - Non -Instructional | 0.00 | 3,165.39 | -3,165.39 | 53,997.68 |
| 6198 Classified - Lunch Staff | 0.00 | 2,616.72 | -2,616.72 | 31,715.98 |
| 6270 Certificated - Teachers - Regular | 19,070.80 | 19,070.80 | 0.00 | 242,925.97 |
| 6271 Certificated - Teachers - Substitutes | 0.00 | 2,584.76 | -2,584.76 | 9,058.94 |
| 6275 Certificated - Teachers - SPED | 6,332.98 | 11,452.02 | -5,119.04 | 117,529.80 |
| 6278 Certificated - Stipends | 1,041.66 | 1,041.66 | 0.00 | 8,395.76 |
| 6370 Classified - Teachers - Regular | 4,723.06 | 4,723.06 | 0.00 | 58,940.13 |
| 6371 Classified - Teachers - Substitutes | 0.00 | 2,485.60 | -2,485.60 | 23,124.78 |
| 6373 Classified - Aides - Regular | 564.00 | 7,768.21 | -7,204.21 | 116,368.44 |
| 6378 Classified - Stipends | 0.00 | 666.66 | -666.66 | 3,999.96 |
| 6401 Classified - Summer School | 5,070.85 | 764.37 | 4,306.48 | 5,835.22 |
| 7051 Social Security/Medicare/FUTA | 3,100.51 | 3,443.62 | -343.11 | 39,150.68 |

Pullman Community Montessori

Profit and Loss

July 2023

| | TOTAL | | | |
|---|---------------------|-----------------------|----------------------|---------------------------|
| | JUL 2023 | JUN 2023 (PP) | CHANGE | SEP 2022 - JUL 2023 (YTD) |
| 7052 Worker's Compensation Insurance | 413.19 | 649.21 | -236.02 | 7,774.46 |
| 7053 State Unemployment | 176.87 | 217.43 | -40.56 | 5,809.76 |
| 7055 Retirement Contribution - DRS | 8,447.70 | 9,852.74 | -1,405.04 | 116,854.01 |
| 7056 Health Insurance - SEBB | 12,312.00 | 35,116.00 | -22,804.00 | 203,322.00 |
| 8005 Audits | 13,130.24 | | 13,130.24 | 36,873.24 |
| 8010 Legal | 918.40 | 289.60 | 628.80 | 6,989.90 |
| 8015 Oversight Fee (3%) | 4,828.21 | 2,319.56 | 2,508.65 | 34,763.11 |
| 8035 Payroll & Accounting Services | 8,400.00 | 8,400.00 | 0.00 | 92,400.00 |
| 8040 Special Ed Services | 4,573.70 | 12,324.64 | -7,750.94 | 83,918.29 |
| 8050 Contracted Services - Tech | 906.36 | | 906.36 | 5,442.49 |
| 8051 Contracted Services - Program Support / PD | | | | 23,811.88 |
| 8052 Contracted Services - Instructional | | 1,938.21 | -1,938.21 | 1,938.21 |
| 8053 Contracted Services - Misc | 5,000.00 | 2,500.00 | 2,500.00 | 25,000.00 |
| 8054 Contracted Services - Afterschool | | 8,066.95 | -8,066.95 | 31,855.85 |
| 8055 Printing | | 1,405.94 | -1,405.94 | 3,360.88 |
| 8060 Dues & Memberships | | | | 2,235.54 |
| 8505 Board Expenses | 416.71 | 833.33 | -416.62 | 8,750.01 |
| 8510 Classroom / Teaching Supplies & Materials | 1,179.73 | 57.50 | 1,122.23 | 18,914.30 |
| 8515 Special Ed Supplies & Materials | | | | 755.57 |
| 8530 Equipment / Furniture | | | | 23,253.06 |
| 8535 Telephone / Internet | 634.49 | 634.42 | 0.07 | 7,809.96 |
| 8540 Technology - Hardware | 50.89 | | 50.89 | 1,509.44 |
| 8541 Technology - Software | 3,422.83 | 7,101.70 | -3,678.87 | 36,427.41 |
| 8545 Student Testing & Assessment | | | | 1,270.00 |
| 8550 Field Trips | | 286.20 | -286.20 | 286.20 |
| 8565 Office Expense | 770.27 | 23.39 | 746.88 | 7,356.81 |
| 8570 Staff Development | 6,230.00 | | 6,230.00 | 15,314.99 |
| 8575 Staff Recruitment | 502.16 | 2,024.13 | -1,521.97 | 5,741.32 |
| 8580 Student Recruitment / Marketing | 547.17 | 1,502.07 | -954.90 | 15,935.25 |
| 8585 School Meals / Lunch | | 2,681.39 | -2,681.39 | 54,350.80 |
| 8590 Travel (Staff) | 2,339.89 | | 2,339.89 | 24,001.78 |
| 8595 Fundraising | | | | 501.09 |
| 8599 Transportation (student) | 400.02 | 2,278.71 | -1,878.69 | 6,117.12 |
| 8650 Summer School | 991.68 | | 991.68 | 991.68 |
| 9005 Insurance Expense | 1,472.45 | 1,472.45 | 0.00 | 17,690.81 |
| 9010 Janitorial | 1,788.58 | 1,788.58 | 0.00 | 20,209.46 |
| 9015 Building and Land Rent / Lease | 15,885.69 | 15,885.69 | 0.00 | 164,731.71 |
| 9020 Repairs & Maintenance Bld | 51.23 | 1,166.10 | -1,114.87 | 1,644.49 |
| 9045 Interest Expense | 2,277.02 | 2,604.85 | -327.83 | 25,772.56 |
| Total Expenditures | \$166,715.95 | \$207,369.00 | \$ -40,653.05 | \$2,139,319.00 |
| NET OPERATING REVENUE | \$12,816.26 | \$ -105,443.68 | \$118,259.94 | \$ -484,022.15 |

Pullman Community Montessori

Profit and Loss

July 2023

| | TOTAL | | | |
|---|--------------------|-----------------------|---------------------|---------------------------|
| | JUL 2023 | JUN 2023 (PP) | CHANGE | SEP 2022 - JUL 2023 (YTD) |
| Other Revenue | | | | |
| 3001 In-Kind Services & Use of Facilities | 2,000.00 | | 2,000.00 | 2,080.00 |
| Total Other Revenue | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,080.00 |
| Other Expenditures | | | | |
| 9050 Depreciation | | | | 49,750.47 |
| 9900 In-Kind Services & Use of Facilities - Expense | 2,000.00 | | 2,000.00 | 2,080.00 |
| Total Other Expenditures | \$2,000.00 | \$0.00 | \$2,000.00 | \$51,830.47 |
| NET OTHER REVENUE | \$0.00 | \$0.00 | \$0.00 | \$ -49,750.47 |
| NET REVENUE | \$12,816.26 | \$ -105,443.68 | \$118,259.94 | \$ -533,772.62 |

Pullman Community Montessori

Balance Sheet

As of July 31, 2023

| | TOTAL | | |
|---|---------------------|-------------------------|----------------------|
| | AS OF JUL 31, 2023 | AS OF JUN 30, 2023 (PP) | CHANGE |
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| 1000 Banner Bank x4353 - PUBLIC Checking | 188,025.86 | 127,249.02 | 60,776.84 |
| 1001 Banner Bank x4695 - PRIVATE Checking | 7,787.20 | 4,991.00 | 2,796.20 |
| 1005 Banner Bank x3234 - PUBLIC Savings | 1,095.73 | 1,095.71 | 0.02 |
| Total Bank Accounts | \$196,908.79 | \$133,335.73 | \$63,573.06 |
| Accounts Receivable | | | |
| 1100 Accounts Receivable (A/R) | 18,109.26 | 38,385.70 | -20,276.44 |
| Total Accounts Receivable | \$18,109.26 | \$38,385.70 | \$ -20,276.44 |
| Other Current Assets | | | |
| 1150 Prepays & Other Assets | 5,772.71 | 416.71 | 5,356.00 |
| Total Other Current Assets | \$5,772.71 | \$416.71 | \$5,356.00 |
| Total Current Assets | \$220,790.76 | \$172,138.14 | \$48,652.62 |
| 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 | 57,641.26 | 0.00 |
| 1550 Accumulated Depreciation | -115,701.92 | -115,701.92 | 0.00 |
| Total Fixed Assets | \$545,056.55 | \$545,056.55 | \$0.00 |
| TOTAL ASSETS | \$765,847.31 | \$717,194.69 | \$48,652.62 |
| LIABILITIES AND EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2100 Accounts Payable | 189,385.14 | 146,026.10 | 43,359.04 |
| Total Accounts Payable | \$189,385.14 | \$146,026.10 | \$43,359.04 |
| Other Current Liabilities | | | |
| 2101 Accrued Accounts & Payroll Payable | 50,797.40 | 66,478.19 | -15,680.79 |
| 2155 Retirement Payable - DRS | 12,098.12 | 16,555.31 | -4,457.19 |
| 2156 Health Insurance Payable - SEBB | -20,268.00 | -29,841.00 | 9,573.00 |
| 2158 LTD Payable | 202.41 | 327.44 | -125.03 |
| 2171 Use Tax Payable | 76.05 | 0.00 | 76.05 |
| 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 | \$202,291.39 | \$212,905.35 | \$ -10,613.96 |
| Total Current Liabilities | \$391,676.53 | \$358,931.45 | \$32,745.08 |

Pullman Community Montessori

Balance Sheet

As of July 31, 2023

| | TOTAL | | |
|-------------------------------------|-----------------------|-------------------------|--------------------|
| | AS OF JUL 31, 2023 | AS OF JUN 30, 2023 (PP) | CHANGE |
| Long-Term Liabilities | | | |
| 2501 Construction Loan Payable | 492,984.48 | 494,359.45 | -1,374.97 |
| 2510 Deferred Rent Liability | 57,457.71 | 52,991.46 | 4,466.25 |
| Total Long-Term Liabilities | \$550,442.19 | \$547,350.91 | \$3,091.28 |
| Total Liabilities | \$942,118.72 | \$906,282.36 | \$35,836.36 |
| Equity | | | |
| 2998 Unrestricted Net Assets | 337,268.02 | 337,368.02 | -100.00 |
| 2999 Restricted Net Assets | 20,233.19 | 20,133.19 | 100.00 |
| Net Revenue | -533,772.62 | -546,588.88 | 12,816.26 |
| Total Equity | \$ -176,271.41 | \$ -189,087.67 | \$12,816.26 |
| TOTAL LIABILITIES AND EQUITY | \$765,847.31 | \$717,194.69 | \$48,652.62 |

Pullman Community Montessori

Statement of Cash Flows

May - July, 2023

| | MAY 2023 | JUN 2023 | JUL 2023 | TOTAL |
|---|-----------------------|-----------------------|--------------------|----------------------|
| OPERATING ACTIVITIES | | | | |
| Net Revenue | -129,574.37 | -105,443.68 | 12,816.26 | \$ - 222,201.79 |
| Adjustments to reconcile Net Revenue to Net Cash provided by operations: | | | | \$0.00 |
| 1100 Accounts Receivable (A/R) | 3,283.29 | -8,775.15 | 20,276.44 | \$14,784.58 |
| 1150 Prepaids & Other Assets | 1,524.99 | 833.33 | -5,356.00 | \$ -2,997.68 |
| 1550 Accumulated Depreciation | 16,583.49 | | | \$16,583.49 |
| 2100 Accounts Payable | -13,659.50 | 46,439.38 | 43,359.04 | \$76,138.92 |
| 2101 Accrued Accounts & Payroll Payable | 4,229.09 | -2,728.16 | -15,680.79 | \$ -14,179.86 |
| 2155 Retirement Payable - DRS | 17.57 | 805.53 | -4,457.19 | \$ -3,634.09 |
| 2156 Health Insurance Payable - SEBB | -2,162.00 | 8,660.00 | 9,573.00 | \$16,071.00 |
| 2158 LTD Payable | 3.88 | 43.20 | -125.03 | \$ -77.95 |
| 2171 Use Tax Payable | | | 76.05 | \$76.05 |
| 2180 Refundable Advances | 100,000.00 | | | \$100,000.00 |
| Total Adjustments to reconcile Net Revenue to Net Cash provided by operations: | 109,820.81 | 45,278.13 | 47,665.52 | \$202,764.46 |
| Net cash provided by operating activities | \$ - 19,753.56 | \$ - 60,165.55 | \$60,481.78 | \$ -19,437.33 |
| INVESTING ACTIVITIES | | | | |
| 1510 Facilities - In Progress | | -5,000.00 | | \$ -5,000.00 |
| Net cash provided by investing activities | \$0.00 | \$ -5,000.00 | \$0.00 | \$ -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 | 4,466.25 | 4,466.25 | 4,466.25 | \$13,398.75 |
| 2998 Unrestricted Net Assets | 709.50 | | -100.00 | \$609.50 |
| 2999 Restricted Net Assets | -709.50 | | 100.00 | \$ -609.50 |
| Net cash provided by financing activities | \$3,091.28 | \$3,091.28 | \$3,091.28 | \$9,273.84 |
| NET CASH INCREASE FOR PERIOD | \$ - 16,662.28 | \$ - 62,074.27 | \$63,573.06 | \$ -15,163.49 |

Pullman Community Montessori

Bill Payment List

July 2023

| DATE | NUM | VENDOR | AMOUNT | MEMO/DESCRIPTION |
|---|-----|--|------------------|--|
| 1000 Banner Bank x4353 - PUBLIC Checking | | | | |
| 07/05/2023 | EFT | Amazon Capital Services, Inc | -424.24 | |
| 07/05/2023 | EFT | Joule Growth Partners | -8,400.00 | |
| 07/05/2023 | EFT | Nathaniel A Porter | -203.33 | |
| 07/05/2023 | EFT | Nathaniel A Porter | -50.00 | |
| 07/05/2023 | EFT | Nathaniel A Porter | -25.00 | |
| 07/05/2023 | EFT | Nathaniel A Porter | -25.00 | |
| 07/05/2023 | EFT | XtraMath | -500.00 | |
| 07/06/2023 | | Yellow Barn Occupational Therapy, LLC | -1,802.34 | Inv #6/14/23 |
| 07/06/2023 | | Ccooper Services | -435.00 | Multiple invoices (details on stub)-- bill.com Check Number: 208771572 |
| 07/06/2023 | | J & H Printing, Inc | -199.40 | Multiple invoices (details on stub)-- bill.com Check Number: 208765841 |
| 07/06/2023 | | Ounce of Prevention | -709.50 | Multiple invoices (details on stub)-- bill.com Check Number: 208761533 |
| 07/06/2023 | | Terry's Dairy, Inc | -350.50 | Multiple invoices (details on stub)-- bill.com Check Number: 208774312 |
| 07/06/2023 | | Teton Science Schools | -1,938.21 | Multiple invoices (details on stub)-- bill.com Check Number: 208777171 |
| 07/06/2023 | | Washington State Charter Schools Association | -639.02 | Multiple invoices (details on stub)-- bill.com Check Number: 208773496 |
| 07/06/2023 | | YMCA of the Palouse | -7,483.29 | Multiple invoices (details on stub)-- bill.com Check Number: 208762799 |
| 07/06/2023 | | Apex Law Group PLLC | -289.60 | Inv #6620 |
| 07/06/2023 | | Audalia Creative | -105.00 | Inv #1692-- bill.com Check Number: 208779814 |
| 07/06/2023 | | Bob's Fire Equipment, LLC | -131.10 | Inv #703952-- bill.com Check Number: 208771698 |
| 07/06/2023 | | Cleanline Carpet Cleaning, LLC | -1,035.00 | Inv #1765 |
| 07/06/2023 | | First Step Internet | -180.00 | Inv #1706029-- bill.com Check Number: 208775756 |
| 07/06/2023 | | Friends of Gladish | -57.50 | Inv #000096-- bill.com Check Number: 208768101 |
| 07/06/2023 | | NEWESD 101 | -4,250.00 | Inv #1232211150-- bill.com Check Number: 208763102 |
| 07/06/2023 | | Palouse Residential Designs | -5,000.00 | Inv #N/A-- bill.com Check Number: 208764894 |
| 07/06/2023 | | The Standard Insurance Company | -284.24 | Inv #756494 0314 5/1-- bill.com Check Number: 208774855 |
| 07/06/2023 | | Demond Roberts | -98.51 | Inv #3/2/23 Walmart-- bill.com Check Number: 208771041 |
| 07/10/2023 | | David Schneider | -892.60 | Multiple invoices |
| 07/10/2023 | | Desiree Porter | -318.49 | Multiple invoices |
| 07/10/2023 | | Elise Albano | -40.50 | Inv #5/18/23 |
| 07/10/2023 | | Shayne Whitson | -44.45 | Inv #5/27/23 |
| 07/10/2023 | | Laylah Bewick | -5,597.04 | Multiple invoices |
| 07/11/2023 | EFT | URM Stores Inc | -2,533.89 | |
| 07/03/2023 | EFT | Raza Development Fund, Inc (v) | -3,340.80 | |
| 07/10/2023 | EFT | Great American Insurance Group | -1,472.45 | |
| 07/31/2023 | EFT | WA Dept of Retirement Systems | -17,472.68 | |
| 07/31/2023 | EFT | WA Dept of Retirement Systems | -75.82 | |
| Total for 1000 Banner Bank x4353 - PUBLIC Checking | | | \$ - | |
| | | | 66,404.50 | |

Pullman Community Montessori

Bill Payment List

July 2023



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

| | Total | | | |
|--|------------------------|------------------------|------------------------|-----------------------|
| | Actual | Budget | Over/(Under) Budget | % Received / Spent |
| Revenue | | | | |
| Local Support | 23,267.85 | 128,563.00 | -105,295.15 | 18.10% |
| State Revenue - General | 979,455.54 | 1,144,287.00 | -164,831.46 | 85.60% |
| State Revenue - Special Purpose | 181,753.91 | 305,212.00 | -123,458.09 | 59.55% |
| Federal Revenue | 364,240.27 | 511,741.00 | -147,500.73 | 71.18% |
| Grants & Other Sources | 106,579.28 | 164,000.00 | -57,420.72 | 64.99% |
| Total Revenue | \$ 1,655,296.85 | \$ 2,253,803.00 | -\$ 598,506.15 | 73.44% |
| Gross Profit | \$ 1,655,296.85 | \$ 2,253,803.00 | -\$ 598,506.15 | 73.44% |
| Expenditures | | | | |
| Salaries | 958,482.88 | 975,792.00 | -17,309.12 | 98.23% |
| Personnel Taxes & Benefits | 372,910.91 | 422,085.54 | -49,174.63 | 88.35% |
| Contracted Services | 342,992.97 | 325,338.00 | 17,654.97 | 105.43% |
| School Operations | 234,883.21 | 251,251.00 | -16,367.79 | 93.49% |
| Facility Operations & Maintenance | 230,049.03 | 265,259.00 | -35,209.97 | 86.73% |
| Total Expenditures | \$ 2,139,319.00 | \$ 2,239,725.54 | -\$ 100,406.54 | 95.52% |
| Net Operating Revenue | -\$ 484,022.15 | \$ 14,077.46 | -\$ 498,099.61 | -3438.28% |
| Net Revenue | -\$ 484,022.15 | \$ 14,077.46 | -\$ 498,099.61 | -3438.28% |
| Board Approved Expenditures | 2,239,726 | | | |

Pullman Community Montessori
Non-AP Cash Disbursements
 July 2023

| | Date | Transaction Type | Num | Name | Memo/Description | Amount |
|--|------------|------------------|-----|--------------------------|---|---------------------|
| 1000 Banner Bank x4353 - PUBLIC Checking | | | | | | |
| | 07/03/2023 | Expenditure | | Adobe | ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765 | -16.17 |
| | 07/03/2023 | Expenditure | | Facebook (v) | FACEBK ULFXSQPLA 1601 Willow Roa FACEBK ULFXSQPLA 1601 Willow Road Menlo ParkCA C# *876 | -352.17 |
| | 07/03/2023 | Expenditure | | Online Job Ads | ONLINE JOB ADS I AustinTX Card# ONLINE JOB ADS I AustinTX Card# *8765 | -152.56 |
| | 07/05/2023 | Expenditure | | Transparent | ACH transparent clas transpar ACH transparent clas transparen CCD ST-Y9Q4K7N9U7C6 18 | -148.47 |
| | 07/07/2023 | Expenditure | | Online Job Ads | ONLINE JOB ADS I AustinTX Card# ONLINE JOB ADS I AustinTX Card# *8765 | -25.90 |
| | 07/10/2023 | Expenditure | | eFax | J2 EFAX SERVICE 6922 HOLLYWOOD J2 EFAX SERVICE 6922 HOLLYWOOD BLVD 323-817-3205CA C# | -18.99 |
| | 07/12/2023 | Expenditure | | Online Job Ads | ONLINE JOB ADS I AustinTX Card# ONLINE JOB ADS I AustinTX Card# *8765 | -323.70 |
| | 07/13/2023 | Expenditure | | Microsoft | MSFT *<E0300O8K4 MSBILL.INFOWA C MSFT *<E0300O8K4 MSBILL.INFOWA Card# *8765 | -26.71 |
| | 07/13/2023 | Expenditure | | Adobe | ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765 | -16.17 |
| | 07/17/2023 | Expenditure | | Adobe | ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765 | -89.50 |
| | 07/17/2023 | Expenditure | | Adobe | ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765 | -51.77 |
| | 07/24/2023 | Expenditure | | Verizon Wireless | ACH VERIZON WIRELESS PAYMENTS ACH VERIZON WIRELESS PAYMENTS CCD 034243244300001 6223 | -334.49 |
| | 07/24/2023 | Expenditure | | Adobe | ADOBE *ACROPRO 345 PARK AVENUE ADOBE *ACROPRO 345 PARK AVENUE 4085366000CA C# *8765 | -16.17 |
| | 07/31/2023 | Expenditure | EFT | Magic-Wrighter (e-Funds) | | -34.95 |
| | 07/31/2023 | Expenditure | | Gusto | | -352.83 |
| Total for 1000 Banner Bank x4353 - PUBLIC Checking | | | | | | -\$ 1,960.55 |
| 1001 Banner Bank x4695 - PRIVATE Checking | | | | | | |
| | 07/03/2023 | Expenditure | | Banner Bank | Paper statement fee | -3.00 |
| Total for 1001 Banner Bank x4695 - PRIVATE Checking | | | | | | -\$ 3.00 |

**Pullman Community Montessori
Payroll Summary**

Jul-23



Pay Code Totals

| | |
|-------------------------|------------------|
| Custodian / Bus Driver | 156.07 |
| Kitchen Staff | 783.51 |
| Office Administration | 5,418.00 |
| School Administration | 14,000.04 |
| Special Education Staff | 6,499.64 |
| Student Support Staff | 7,883.74 |
| Substitute Teacher | 2,745.47 |
| Teacher | 28,323.44 |
| Total | 65,809.91 |

Deduction Totals

| | |
|---------------------------------------|------------------|
| State Pension | 4,631.62 |
| State Employees Benefits Board | 1,765.00 |
| Supplemental LTD | 202.41 |
| Wage Garnishments | - |
| Federal Income Tax | 4,714.62 |
| Social Security | 2,166.98 |
| Medicare | 928.65 |
| WA CARES | 381.71 |
| WA Workers' Comp Insurance | 240.71 |
| WA Family and Medical Leave Insurance | 383.11 |
| Total | 15,414.81 |

Benefits Totals

| | |
|---------------------------------------|------------------|
| State Pension | 8,383.87 |
| State Employees Benefits Board | 27,702.00 |
| Social Security | 2,166.98 |
| Medicare | 928.65 |
| WA SUI | 157.98 |
| WA EAF | 19.76 |
| WA Family and Medical Leave Insurance | - |
| WA Workers' Comp Insurance | 434.18 |
| Total | 39,793.42 |

Direct Deposit Total **50,395.10**

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

July AP register totaling: \$66,404.50

Pay dates within **07/01/23 – 07/31/23**

Board Date **08/22/23**

Signature of Auditing Officer

Date



Finance Dashboard July 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> | 80% | 90% | ● | <i>Won't hit goal due to enrollment miss and CSP transfer</i> |
| 3. | Private Revenue Received as a % of overall budget <i>Measures progress against fundraising goals</i> | 44% | 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> | 95.5% | 92% | ● | <i>Without rent and travel "overages", result = 92% spent, reasonable.</i> |
| 5. | Cash on Hand <i>Measures operational and financial stability</i> | Current: \$196k Forecast: \$150k | \$189k | ● | <i>Currently under 30 days cash (\$62K on 8/16); 23-24 will be cash tight</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
 - **Timing:** timing is currently unclear, asked WA Charters (8/16). If not add'l funds until September, PCM will not meet covenants.
- **Variances:** material (10% & \$10k) variances noted below: local donations (\$106k, 3% received); substitute teachers (\$20k over, need); SPED services (\$33k over, need); student recruitment (\$13k over, underbudgeted); travel (960%, grant funded expenses, budget neutral); rent (\$43k over, deferral accounting issue, cash neutral)
Current fiscal year count of missing documentation: ~\$18k

jg^p



Payroll Check Summary

Payroll Runs: 07/10/2023 and 07/25/2023

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 August 22, 2023, the Board, by a _____ vote, approves payments totaling \$50,395.10. The payments are further identified in this document.

Total Payment by Type:

Payroll Direct Deposit (\$50,395.10)

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

Accounts Payable Register

July 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 August 22, 2023, the Board, by a _____ vote, approves payments totaling \$66,404.50. The payments are further identified in this document.

Total Payment by Type:

Electronic Funds Transfer (\$66,404.50)

Manual checks (\$0)

| | | | |
|--------------|----------------|--------------|-------|
| 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

July 2023

BOARD CERTIFICATION STATEMENT

The following payments were paid during July 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 August 22, 2023, the Board, by a _____ vote, approves payments totaling \$1,963.55. The payments are further identified in this document.

Total Payment by Type:

Debit Card / EFT (\$1,963.55) – comprised mostly of automatic charges (Gusto – payroll provider, Verizon, Adobe, Microsoft, Facebook, Online Job Ads)

Manual Checks (\$0)

Secretary
Board Member
Board Member
Board Member

Kim Torres
Dorrie Main
Aubree Guyton
Beverley Wolff

Board Member _____
Board Member _____
Board Member _____



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 \$50,395.10 are also approved.

General Fund Accounts Payable

Total electronic payments totaling \$66,404.50 and
Check number NA through NA totaling \$0

Non-AP Cash Disbursements

Total electronic payments totaling \$1,963.55 and
Check number NA through NA totaling \$0

Payroll

Total electronic payments totaling \$50,395.10 and
Payroll check numbers N/A through N/A totaling \$0

Coversheet

Transportation Handbook

Section: VI. Other Business
Item: A. Transportation Handbook
Purpose: Vote
Submitted by: Laylah Sullivan
Related Material: 2023-24 PCM Transportation Handbook.pdf

BACKGROUND:

The board will review the Transportation Handbook as presented by school staff.

RECOMMENDATION:

Proposed Motion: I motion that the PCM Board of Trustees adopt the 2023-24 Transportation Handbook at presented.



**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.



TRANSPORTATION HANDBOOK 2023-24

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.

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

- Title IX/Sex Equity Officer & HIB Compliance Coordinator/Officer – Jared Kuhn – JaredK@myPCM.org
- Gender Inclusive School Coordinator - Laylah Bewick - LaylahB@myPCM.org
- Civil Rights Compliance Coordinator - Jill Stansbury - JillS@myPCM.org
- Section 504 & IEP Program Manager - Emily Klein - EmilyK@myPCM.org
- Homeless/McKinney Vento Liaison – Michael Moll-Fuller – MichaelM@myPCM.org
- State Assessment Coordinator – Laylah Bewick – LaylahB@myPCM.org

Pullman Community Montessori | 115 NW State St, STE 212, Pullman, WA 99163 | (P)509-336-5909

Table of Contents

| | |
|---------------------------------------|---|
| Letter from the Head of School: | 3 |
| Bus Service Eligibility:..... | 4 |
| Bus Route:..... | 4 |
| Enroute to Bus Stop:..... | 4 |
| Be Prompt: | 5 |
| Driver Authority: | 5 |
| Boarding/Departing Bus: | 5 |
| Passenger Conduct: | 5 |
| Accidents/Breakdowns:..... | 6 |
| Snow Days:..... | 6 |
| Items Not Allowed on the Bus:..... | 6 |
| System of Justness:..... | 7 |
| Disciplinary Procedures: | 7 |
| Grades 5 - 9: | 7 |
| Grades K - 4 | 8 |
| Note: | 8 |

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.

This handbook provides general information about our Transportation 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. Transportation provided by PCM is a privilege conditioned on appropriate, safe, respectful behavior. Inappropriate behavior on the bus is a very real risk to the safe operation of a school bus. All of these expectations help us establish a rigorous and safe environment for all of our students, family and staff. 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 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

Bus Service Eligibility:

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). All students are required to walk up to a one-mile radius from their school. Bus service is provided beyond the one-mile radius for all grades. Exceptions are made only when safety concerns are identified by the transportation office.

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.

Your child 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. For services related to potentially "homeless" situations please contact MichaelM@myPCM.org. This information is highly sensitive and confidential and only shared with the Homeless/McKinney Vento Liaison and Head of School.

Bus Route:

In order to maximize the service area, PCM's bus route is reviewed annually and adjusted in accordance to the current ridership need.

At the beginning of each school year, families will be asked to share their transportation needs on the Transportation Survey sent through Transparent Classroom. The results of the survey are compiled onto a map and the route is then drafted based off the densities of ridership need, distribution of need, winter accessibility, bus maneuverability and route duration (must be kept under an hour). While not an exhaustive list, this illustrates the key guiding parameters.

Families will be notified once the route has been finalized and asked to complete the Bus Ridership Survey in Transparent Classroom to indicate which bus stop their child will be utilizing during the morning and afternoon. The bus route will be posted on our website and a paper copy can be picked up at the main office.

Enroute to Bus Stop:

Parents/guardians are encouraged to review their child's walking route to the bus stop,

advising about safety concerns.

Be Prompt:

Bus passengers should arrive at the bus stop no later than five minutes before the bus is scheduled to arrive. Buses will promptly depart all schools, ten minutes after dismissal times. For safety, once bus doors are closed, drivers will not stop for late arriving students.

At the Bus Stop:

While waiting at the bus stop, students are expected to stand a safe distance from the street and avoid activities that could injure themselves or others. Students are expected to respect others' property. When the bus approaches, students must observe the instructions of the driver. This is particularly important in the winter when slick road conditions exist.

Driver Authority:

The driver has full authority over the passengers on the bus. Seating assignments will be made to assure passenger safety. If inappropriate behavior is demonstrated by a student, the parent will be contacted to assist in supporting the student to modify the behavior of concern.

Boarding/Departing Bus:

It may be necessary to cross the road to board the bus. Students are expected to observe the driver's instructions and always cross in front of the bus with the aid of the flashing stop sign lights and crossing arm.

Passenger Conduct:

Safe, respectful conduct is expected of all passengers to ensure safety:

- Obey the driver's instructions when first requested.
- Remain seated.
- Respect others and their property.
- Keep your hands to yourself.
- Keep noise level down.

Serious or persistent violations offensive to, or endangering the safety of others, will result in progressive consequences. The age and experience of the student will help determine how many progressive steps are appropriate. Certain activities may result in immediate suspension from bus riding privileges. These include but are not limited to:

- fighting on the bus
- throwing objects in or out of the bus
- possession of dangerous weapons or articles
- destroying or defacing district or private property

- use of sparking devices
- smoking, or use/possession of drugs, alcohol or any form of tobacco
- obscene gestures or profanity directed at the bus driver or others
- any part of the body extended outside of the bus
- assault on a bus driver will result in indefinite suspension from the bus and possible criminal charges
- pointing a laser pointer at a bus driver will result in suspension from the bus and possible criminal charges

Accidents/Breakdowns:

Bus drivers are thoroughly trained in defensive driving techniques and buses are carefully maintained. Yet, given the thousands of miles traveled annually, and the traffic conditions in our area, accidents and breakdowns can happen. All the buses have a designated bus phone and help can be just minutes away. One of the most important things to a bus driver in the event of an accident or breakdown is passenger cooperation.

Snow Days:

PCM will follow the guidance of Pullman School District in regards to snow delays and snow closures. Local radio will provide up-to- date information each morning when the roads are slick and snowy. When PCM is on a 2-hour delay, the bus will follow the 2-Hour Delay Route, that can be found on our website and in the main office.

Items Not Allowed on the Bus:

For reasons of safety and health and in order to comply with state law and district policies, the following items are **not** allowed on a school bus:

- Glass objects; bottles, jars, etc.
- Open containers of food, drink, gum
- Inflated balloons
- Live animals, bugs, worms
- Plants, dirt, other growing projects
- Oversized objects and instruments; those that cannot fit safely in the seat with the student
- Weapons; guns, knives, razor blades, etc. (real or toy)
- Sports equipment which could endanger others; like javelins, pole vaults or shot puts
- Skate boards and baseball bats
- Any item which cannot be transported easily or which creates a safety concern
- Distractive electronic devices such as tablets, pods, or trading cards

Please arrange for alternative transportation if any of the above need to go to or from school.

System of Justness:

At Pullman Community Montessori, 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. To learn more about the Nautilus Approach and the conflict resolution tools used at PCM, please click the links below.

- [Behavioral Approach at PCM](#)
- [Conflict Resolution Cards](#)
- [Restoration Process Stages](#)
- [System Wide View](#)

If a notice is issued, the Office Manager & Operations Support Specialist will attempt to call you to confirm and to answer any questions you may have. You may be asked to accompany your student for a conference with the driver and Office Manager & Operations Support Specialist.

Parents are encouraged to contact the main office any time they have concerns. If appropriate, a conference with other parties including the student and the driver may be arranged.

PCM reserves the right to suspend transportation privileges for any student who demonstrates behavior unreasonably distracting to the driver which may contribute to unsafe operation.

Disciplinary Procedures:

When, in the opinion of the driver, a serious rule violation occurs, or when the driver's efforts to deal with less severe violations are unsuccessful, or a pattern seems to have developed, a school bus incident report will be initiated. The intent is to maintain good order and a safe environment for students riding buses to and from school or school sponsored activities, as well as to notify parents of the misconduct of their children. The following are standard actions that will generally be applied uniformly in response to documented incidents.

Grades 5 - 9:

- 1st Offense: Student counseled and warned by driver.
- 2nd Offense: Suspension of bus privileges for two days. (If within 45 days)
- 3rd Offense: Suspension of bus privileges for five days. (If within 45 days)
- 4th Offense: Suspension of bus privileges for ten days or more, depending upon the nature or the offense. (If within 45 days)

The Office Manager & Operations Support Specialist in collaboration with the Head of School will determine the extent of the suspension.

Grades K - 4

- 1st / 2nd Offense: Student counseled and warned by driver.
- 3rd Offense: Suspension of bus privileges for three days. (If within 45 days)
- 4th Offense: Suspension of bus privileges for five days. (If within 45 days)
- 5th Offense: Suspension of bus privileges for ten days or more, depending upon nature of the offense. (If within 45 days)

The Office Manager & Operations Support Specialist in collaboration with the Head of School will determine the extent of the suspension.

Note:

Serious offenses, such as fighting, flagrant displays of disrespect toward a driver, or possession of drugs or alcohol will result in immediate loss of bus privileges for a minimum of five (5) school days. Assault on a bus driver will result in indefinite suspension of bus riding privileges and possible criminal charges.

If a violation occurs more than 45 calendar days after a previous violation, the disciplinary action will be the same as for the previous offense. There may be some exceptions to these disciplinary actions in extraordinary circumstances, as determined by the Office Manager & Operations Support Specialist and the Head of School. If a student is suspended for misconduct on any bus, the suspension will apply to all buses.

Coversheet

School Specific Goals (Draft)

Section: VI. Other Business
Item: B. School Specific Goals (Draft)
Purpose: Vote
Submitted by: Laylah Sullivan
Related Material: PCM 23-24 SSG DRAFT.docx

BACKGROUND:

Each charter school must annually propose a minimum of two school specific goals to the Commission for review and feedback. One school specific goal is academic while the other is operational.

After a feedback and refinement process these goals are established and incorporated into the annual performance evaluation of the school.

RECOMMENDATION:

Proposed Motion: I motion that the PCM Board of Trustees adopt the Proposed 2023-24 School Specific Goals as presented and extend the limited power to the PCM administrative team to work with Commission staff to fully refine the goals.

School-Specific Goals (Updated May 2023)

This form is intended to document each school's individualized goals that are part of the Commission's Academic and Organizational Performance Frameworks. As part of the Commission's goal to develop Performance Frameworks that build upon the evaluation lens utilized by the state, school-specific goals are designed to contain measures that are representative of your school's individual program. Applicable Legislation: [WAC 108-30-030](#)

Please fill out all sections of this form to describe your school-specific goals (Results summary is not completed until the end of the year). Guidance for each section of the goals is available at [this link](#). If you have any questions, please contact Jess Saven Barton, Director of School Quality & Accountability at jess.savenbarton@k12.wa.us.

| | |
|--|---|
| School Name | PULLMAN COMMUNITY MONTESSORI |
| Grades Served | Chartered for K-9 th , for the 2022-23 SY we will serve K – 7 th grade |
| School Mission/Vision | <p>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.</p> <p>Vision: To serve as an instrument of change, helping to progress our education system to better meet the needs of students, families, and educators.</p> |
| Student Profile: What makes a student who matriculates from your program unique? (Should be tied to your school's Education Program Terms) | Students who matriculate from PCM to 10th grade possess strong executive functioning and social-emotional skills and are academically in step or in advance of their similar aged peers. PCM students can set goals, work and plan independently, and are capable of reflecting on and revising plans when needed. Students are also familiar with their community and the change they can affect within it. Gaps based on demographics have been eliminated. |

| Academic School Specific Goal (Indicator 4 of Academic Performance Framework – 15% of tiered rating) | |
|---|---|
| 1. Academic area of need identified | <p>PCM is committed to ensuring each student makes realistic growth based on where they are and where they are targeted to be each year. MAP data for retained students from 2021-22 school year showed need for focus on Math and Reading. While improvement was made over the 2022-23 school year, there is still a need for more accelerated growth, particularly in Math.</p> <p>NWEA MAP is PCM's tool of choice to establish a baseline and measure growth throughout the year, and over years. MAP will be used to establish a baseline for all new students and determine where returning students come back from after summer.</p> <p>We will focus extra effort and monitoring on students who score "Lo" or "LoAvg". Students scoring "Lo" "LoAvg" will receive more targeted and intensive supports driven by the areas of need identified on their individualized MAP reports combined with other screeners and formative assessments.</p> |
| 2. What is the most recent baseline data for the area of need identified? | <p>[We are re-examining data and will update this section]. Preliminarily, we scored Meets for both ELA and Math for the 2022-23 SY. We feel we need to do better, particularly in propelling students forward in Math and ensuring they have appropriate language to navigate testing.</p> |
| 3. Academic Goal: If you serve multiple grade bands (i.e., ES & MS or MS & HS) you need | <p>1st – 5th GOAL: Of the students who score "Lo" or "LoAvg" on their MAP Reading and/or Math in Fall 2023, half of them will achieve their MAP Projected Growth Goals in Math and Reading by the Spring 2023 testing session.</p> |

| | | | |
|--|--|--|---|
| a goal for each. | 6 th - 7 th GOAL: Of the students who score “Lo” or “LoAvg” on their MAP Reading and/or Math in Fall 2023 (Winter 2023 in the case of Kindergarten), half of them will achieve their MAP Projected Growth Goals in Math and Reading by the Spring 2023 testing session. | | |
| 4. Goal Connection Describe how the goal captures the school mission/vision/student profile/educational program terms. | These goals propel PCM forward in meeting the academic component of our mission and commitment that PCM students will matriculate to be academically in step or in advance of their similar aged peers. Using MAP data with students also helps us to support our effort to ensure PCM students can set goals, work and plan independently, and are capable of reflecting on and revising plans when needed. MAP data plays into one aspect of their goal setting (as developmentally appropriate). | | |
| 5. Targets How will you know if you are successful? | Category | Targets: Set ranges for each category | Rationale for Meets and Exceeds Targets (based on prior year data if possible) |
| | Exceeds | >60% of students scoring Lo/Lo Avg meet their individual growth projection goals on Spring 2023 MAP assessment | This would mean a majority of our students met their growth target |
| | Meets | 50-59% of students scoring Lo/Lo Avg meet their individual growth projection goals on Spring 2023 MAP assessment | This would meet the outcome of at least 50% of our students meeting their growth targets |
| | Does Not Meet | 35-49% of students scoring Lo/Lo Avg meet their individual growth projection goals on Spring 2023 MAP assessment | This would indicate that our interventions were unsuccessful for a majority of our students |
| | Falls Far Below | <35% of students scoring Lo/Lo Avg meet their individual growth projection goals on Spring 2023 MAP assessment | This would indicate that our interventions are not correlated with the gaps identified by MAP and did not have a noticeable impact on most students’ understanding of grade level standards |
| 6. Measurement Details: How often will the school collect data for this goal during the school year? What data source will you use? | <p>Frequency: PCM students in Grades 1st – 7th will take the NWEA MAP Growth assessment three times each academic year (fall, winter, spring) to measure growth over time. Kindergarteners will take NWEA MAP Growth assessments twice per year (winter and spring) to familiarize themselves with the computer platform and assessment.</p> <p>Data-sharing & Verification: Data on student growth in Reading and Math are accessible to Guides immediately. In our school data dives following assessments we will look at school wise and classroom wide trends. Individual progress will but examined using the Student Profile report. ASG Summary with Quadrant Chart will be used for big picture analysis of what students are in what categories (ex Low Achievement/Low Growth) and how those change over time. Class Breakdown by RIT/Instructional Area/Projected Proficiency will provide a snapshot of similar strengths and needs between student and allow Guides to drill down in to specifics within the designated categories. Custom exports will be used to monitor growth within the specific group of students who begin in the “Lo” or “LoAvg” category in Reading or Math.</p> <p>Data will be shared with Guides during data dives to advise individualized work plans and make mid-year course corrections. The parent-facing MAP report will be shared with parents during family-teacher conferences where Guides will discuss the alignment with</p> | | |

| | |
|--|---|
| | <p>the Montessori works and observation they are making in class. During this time families will be provided ideas on how to support and partner with the school to support their child's growth.</p> <p>Progress toward goals will be reported to the PCM board of trustees on a trimester basis within the month following the closure of the MAP assessment window. Data will be provided to the Washington State Charter School Commission as required, published in our Annual Report, and shared in our September monthly newsletter to families.</p> |
| <p>7. Results Summary: Provide a summary of results for your goal (not completed until the end of the school year). Additional attachments are welcome. <i>All data are verified by the Commission</i></p> | |

| Organizational School Specific Goal (Indicator 6 of Organizational Performance Framework) | | | |
|--|---|---|--|
| 1. Organizational area of need identified | <p>PCM is a new PUBLIC Montessori charter school with a Place-based Adolescent Community program.</p> <p>The combination of being public and Montessori presents key features that need to be monitored using nationally recognized public Montessori metrics to ensure quality and fidelity. Without appropriate support, public Montessori effectiveness and performance can be impacted by compromising the curriculum, schedule, staffing structure, and personalized student approach. PCM is dedicated to meeting the needs of all learners and building strong community, within and outside our facility, but to do so we need to adhere to the high-fidelity public Montessori metrics.</p> <p>The Place-based focus of the Adolescent Community Program leverages practices inherent to Montessori but capitalizes on the rich resources our community has to offer and better prepares students for 21st century careers and educational opportunities. PCM has partnered with Teton Science Schools (TSS) Place network to establish and maintain high quality place-based programming. Network schools use Panorama to measure performance on metrics directly related to TSS's place-based approach. As this is the Adolescent Community Program's founding year we need to establish baseline data that is aligned to high quality place-based programming.</p> | | |
| 2. What is the most recent baseline data for the area of need identified? | <p>PCM scored Meets for the 2022-23 SY. Over the year NCMPs updated the EER to better align to high-fidelity Montessori. The organization also conducted an equity audit on the EER and made appropriate adjustments. Our commitment as an organization is to growth. Our specific focus this year is to continue to move toward Strong and Exemplary Implementation.</p> <p>We do not have data for the Adolescent Community Program since this is the founding year for that community. This will provide baseline data for the new program and help us identify areas of focus to improve our execution of place-based programming.</p> | | |
| 3. Organizational Goal: | <p>For Kindergarten through Older Elementary classrooms, PCM will score a "meets" or "exceeds" on each domain of the updated Essential Elements for Montessori in the Public Sector Rubric (EER) published by National Center for Montessori in the Public Sector per an annual assessment.</p> <p>For the Adolescent Community Program, PCM will realize a 50% or greater positive response rate on the 15 categories of the Place-Based focused Panorama Survey administered by Teton Science Schools Place Network.</p> | | |
| 4. Goal Connection: Describe how the goal captures the school mission/vision/student profile/educational program terms. | These goals help support our mission to provide high quality public Montessori education and place-based programming to meet the needs of learners in our community. | | |
| 5. Targets – K-Older Elementary How will you know if you are successful? | Category | Targets: Set ranges for each category | Rationale for Meets and Approaching Targets |
| | | Average score of 3 or more in all 5 domains with no | Schools who earn Strong Implementation on most |

| | | | |
|--|---|---|--|
| | Meets | scores of 1. | standards and Partial Implementation on a few, are performing within satisfactory range. |
| | Approaching | Average score of 3 or more in 3 out of 5 domains with no scores of 1. | Schools who earn Strong Implementation on most standards and Partial Implementation on a few in most categories but earn Partial Implementation on two categories, are approaching the satisfactory range for operation of a public Montessori school. |
| | Does Not Meet | Average score of 2 or less in all 5 domains or a score of 1 in any. | |
| 5. Targets – Adolescent Community Program How will you know if you are successful? | Category | Targets: Set ranges for each category | Rationale for Meets and Approaching Targets |
| | Meets | Receive a 50% or greater positive response rate on all 15 categories of the Panorama Survey in the spring. | For a newly established program this means over half of the classroom population understands and/or feels positively about all the categories related to maintaining a high-quality place-based program. |
| | Approaching | Receive a 50% or greater positive response rate on 11 out of 15 categories of the Panorama Survey in the spring. And receive not responses below 30%. | For a newly established program this means over half of the classroom population understands and/or feels positively about 75% the categories related to maintaining a high-quality place-based program. |
| | Does Not Meet | Receive a 50% or greater positive response rate on 8 out of 15 categories of the Panorama Survey in the spring. | |
| 6. Measurement Details: How often will the school collect data for this goal during the school year? What data source will you use? | EER – Data will be collected on a cadence that meets the needs of the specific category and progress will be reported each trimester. Panorama – Surveys will be conducted in the fall and spring to measure growth in the 15 categories surveyed. | | |
| 7. Results Summary: Provide a summary of results for your goal (not completed until the end of the school year). Additional attachments are welcome. All data are verified by the | | | |

| | |
|--------------------|--|
| Commission. | |
|--------------------|--|