

COLLABORATION CARING INTEGRITY

We hear and value multiple perspectives · We are comfortable being uncomfortable · We act responsibly. We are accountable for our actions· We give our most · We reflect on our vision mission values

Palouse Prairie Educational Organization  
Doing business as  
Palouse Prairie School of Expeditionary Learning  
Business Meeting

10/14/2014:

Location: Palouse Prairie School Building, 1500 Levick St, Moscow ID

Current Board:	Brian Gardner (BG)	Directors:	Jacob Ellsworth (JE)
	Della Bayly (DB)		Jeneille Branen (JB)
	Sarah Deming (SD)		
	Amy Ball (AB)		
	Greg Larson (GL)		
	Jessica Long (JL)		
	Carole Bogden (CB)		

**Meeting called to order at 7:09 pm.**

Attending: AB, SD, JL, DB, GL, BG

Absent: CB

Public: Cade Konen and Mark Watson and Emily Hurley: all of Hayden Ross

Note Taker: GL

- 1. Welcome to public audience and guests (5 min)
- 2. Approval of agenda (5 min)
- SD moves to approve as presented, JL 2nds, unanimous approval**

- 3. Presentations & Reports (30 minutes total)
  - 3.1 Presentation by representative of Hayden-Ross: Cade Konen
  - Cade reviews the audit by referring to issues on various pages of the audit:**

**Page 3:** PPSEL’s “Current ratio” of assets to liabilities is 3.3. The standard for healthy company is 1.5 ratio. PPSEL has a very strong ratio.

**Page 4:** Ratio of program expenses to total support should be 60 percent. PPSEL’s ratio is 64%, best ratio of program expenses in a charter school that Hayden Ross has as a client this year is 68%, so PPSEL is comparing favorably to its peers. This is a very important benchmark. If a school drops into the 50’s of percentages, that is a warning flag for auditors, and for the state.

**Page 13:** General Fund typically has the majority of money and activity in it.

“Poor budgeting is common in charter schools.”

Our budgeting has been fairly close, which demonstrates good planning

**Page 14:** the deficiency of revenues over expenses was ~\$14K. Ideally, it would be \$0.

We had enough of a fund balance to reasonably spend some money.

Our Fund Balance-End of year is \$263K. “That is a good position to be in.”

**Notice:** There is another accounting standard that is impacting government orgs. Not sure how it will impact nonprofits. Recognizing a new liability: underfunded pension liabilities. PERSI must determine the value that they are underfunded by. PERSI has delivered the letter: PPSEL is underfunded by \$197K. This liability may soon be a reportable by all school districts.

**RE possibility of buying property:**

Today at the price of PPSEL’s monthly lease, we could finance \$725K borrowing.

A couple of wealthy donors could help us buy a \$1.3 million budget to buy property.

One account for the school to save money in: PPSEL could save money in a state investment pool account (a usual place for school districts to park their extra cash).

Perhaps school could budget \$40K in annual savings to build up money for future property purchase.

Also noted: a charter school can go to the State Legislature and have a state entity sell a government revenue bond. We could get a AAA rated bond that would probably easily sell due to demand for tax exempt government bond returns.

4. Announcements (0 minutes)

4.1 none

5. Approval of minutes (10 minutes)

5.1 Approve minutes from 9/22/2014

[https://docs.google.com/a/palouseprairieschool.org/document/d/1uNfLeU4mfMwnaED9tbEL2ufnHvZV80EoYrpLzVad708/edit?usp=drive\\_web](https://docs.google.com/a/palouseprairieschool.org/document/d/1uNfLeU4mfMwnaED9tbEL2ufnHvZV80EoYrpLzVad708/edit?usp=drive_web)

**AB moves, DB 2nds. All ‘in favor’ except JL abstains (was absent)**

*Approve minutes from 10/1/2014*

[https://docs.google.com/a/palouseprairieschool.org/document/d/10jEW5UwG752Z9KKZalG87r-nWk2otECcUyRQkl-TKog/edit?usp=drive\\_web](https://docs.google.com/a/palouseprairieschool.org/document/d/10jEW5UwG752Z9KKZalG87r-nWk2otECcUyRQkl-TKog/edit?usp=drive_web)

**AB moves to approve, SD 2nds, GL and DB abstain, all others ‘in favor.’**

6. Public Comment Period (limit 15 minutes)

*no comments received. Hayden Ross representatives have left at this point: no public present.*

7. Action Items (50 minutes)

7.1 Consent Agenda

7.1.A. none

7.2 Acceptance of auditor's report for FY2014 (10 minutes)

Based on the previous presentation the board will decide whether to accept the auditor's report for the year just passed.

Action = accept final financial statements and report

**SD moves to approve the auditor's report as presented. JL seconds the motion. Unanimous 'in favor.'**

7.3 Review of Parental complaint against PPSEL (30 minutes)

Board will review the text of a complaint received, the director's incident report and applicable policy. The board will determine if appropriate corrective action has been taken.

action=make finding regarding action taken

**BG: suggests that the board examine the main thrust of the complaint, which is that current school operating mode allows for students to leave the building without being noticed absent.**

**BG and JE discuss the information gathered by JE in regard to this incident.**

The staff member who initially interacted with the complainant around 3 pm on September 11, 2014 denies telling the complainant that her child had been absent from the building "5 or 6 times." This staff member and other staff members deny any knowledge of the student being outside the building unattended/unaccounted for except for the one incident witnessed by the complainant at the end of the school day on September 11 2014.

1. Has school taken action to ensure students don't leave the building during the school day without the knowledge and supervision of school staff?

1.1. JE gathered information from staff members involved in this incident on two occasions: first on the afternoon of Sept 11 and the morning of Sept 12 (immediately following the incident) and then again after the letter of complaint was received by board chair.

1.2. The routines around classroom transition times of the general education teacher whose classroom the student was in were assessed in a meeting of the Director of Operations, the Director of Instruction, and the said teacher. Inadequacies were identified

and are being addressed with the following remedies: the teacher is creating a checkout system for students, and practicing the dismissal routine with her classroom. The teacher is also positioning inside the classroom and hallway to best monitor students during transitions. In regard to this incident, the general education teacher received a letter of warning from the director of operations.

BG initiates discussion of a 2nd related issue: 'Was there a failure of welcoming? Could the school do better to integrate new students into the classroom?'

- JE reviews some steps the school does take to integrate new students. For special ed students, efforts are made to allow the student to remain in the primary classroom without being 'pulled out' of class for special education purposes for their first several days at school, so that the student becomes familiar with classmates, teacher, and classroom routine.
- BG states that he will respond to this complaint with a letter which summarizes our findings at this meeting.

7.4 Amend minutes of 6/23/2014 (10 minutes)

Minutes need to clarify Board's authorization to use saved facilities funds for EL training of new teachers

Text of ammended minutes is established by discussion. As follows:

"The Board was made aware that new teacher training during summer 2014 would be paid for with the \$10k savings in approved construction funds."

**SD moves, AB seconds, unanimous in favor except JL abstains**

**Meeting adjourned at 8:44 pm.**

#### **2013-2014 Board of Directors**

Brian Gardner, Chair, term expires 2017

Della Bayly, term expires 2016

Sarah Deming, Treasurer, term expires 2015

Amy Ball, Vice Chair, term expires 2015

Greg Larson, Secretary, term expires 2016

Jessica Long, term expires 2017

Carole Bogden, term expires 2017