

THREE RIVERS MONTESSORI CHARTER SCHOOL

Regular Board Meeting Agenda

Tuesday, September 20th, 2023 at 6:00 p.m.

Meeting held at Three Rivers Montessori: 17267 Yale St NW, Elk River MN 55330

Sent to OW - 09/14/2023 | Placed on Website - 09/14/2023

I. CALL TO ORDER by Chairperson:

II. ROLL CALL + DECLARATIONS OF CONFLICT OF INTEREST

1. Board Members Present + Declarations:
2. Board Members Absent:
3. Other Attendees:

III. REVIEW OF TRM MISSION & VISION STATEMENTS

Mission: Empowering students to reach their full potential through authentic Montessori learning.

Vision: Academic Excellence * Community Engagement * Environmental Stewardship

IV. APPROVAL OF MEETING AGENDA

1. **ACTION ITEMS:**
 - a. APPROVAL: Tonight's Meeting Agenda

V. CONSENT AGENDA

1. **ACTION ITEMS:**
 - a. APPROVAL: Board Application from Cassie Zezulka
 - b. APPROVAL: Board Application from Nikki Patterson
 - c. APPROVAL: Board Application from Brooke Blomker
 - d. APPROVAL: Board Resignation from Rose Bley Meyer
 - e. APPROVAL: TRM Regular Board Meeting Minutes 08/15/23
 - f. APPROVAL: Student Withdrawal Policy

VI. PUBLIC COMMENTS

VI. FINANCE COMMITTEE

- a. August Month End Financials
 - i. **ACTION ITEM:** Approve Prior Month Expenditures
 - ii. **ACTION ITEM:** Accept Prior Month Financial Report

VII. INFORMATION ITEMS

1. Enrollment Update
2. Staffing Update
3. MCA Update for Spring of 2023 data release
4. School Opening Report
5. Hubbli Metrics
6. ELP report

IX. DISCUSSION ITEMS

1. Policy Reviews
 - a. Internal Controls Policy
 - b. Non-discrimination Policy
2. Add Employee Survey and Parent Survey to Board Calendar

X. REVIEW OF NEXT MEETING DATE

1. Date, Time, Location of Next Regular Board Meeting - Tuesday, October 17th, 2023 **6:00 p.m.** Location: At Three Rivers Montessori
2. Agenda Items Request or Send to Board Chair

XI. ADJOURNMENT

- 1.

Board Approved:



Application to Serve as a TRM Board Member Policy

Date Created: 04/07/2020

Approved By: TRM Board of Directors

Date Approved: 04/21/2020

APPLICATION TO SERVE AS A TRM BOARD MEMBER

In accordance to Minnesota state law, the board must include one licensed teacher who teaches at the school, one parent who has a child attending the school, and one community member who does not have a child attending the school and who does not teach at the school. In addition, two at-large members who provide additional expertise in school management or governance can be elected. Board members will be elected by membership and certified during the annual meeting.

Terms are determined by the Board's nominations committee and will be for one or two-year periods.

Responsibilities of board members include:

1. Supporting and advocating for the Mission of the school
2. Serving as good stewards of taxpayer dollars
3. Attending and participating in monthly meetings
4. Serving on board subcommittees
5. Refraining from breach of confidentiality on student and other private data
6. Participating in mandatory training on finance, governance, and board procedures within the first 12 months of being elected.



Application to Serve as a TRM Board Member Policy Cont.

Applicant Name Cassie Zezuka

If applicable, name(s) of children attending TRM
None

Address 7700 Sunwood Dr. #220
Ramsey MN 55303

Telephone (cell) 763-496-8304

Email address cassie.zezuka@threeriversmontessori.org

Background (please provide a brief background of your qualifications and skills)
◦ current TRM teacher (2nd year)
◦ Have also worked as TRM admin assistant and summer pathfinders coordinator
◦ enrolled and completing Montessori training

Why do you wish to serve as a member of the board?
to stay informed on things going on here at TRM and to be a voice of someone who works here everyday. Hope to help our school continue to grow & succeed

Have you had previous experience serving on a board? YES NO
If yes, please name the board None

If elected, what primary issues would you hope to address?
No specific issues other than wanting to have a successful school and I think having current staff on the board would be beneficial



Application to Serve as a TRM Board Member Policy

Date Created: 04/07/2020

Approved By: TRM Board of Directors

Date Approved: 04/21/2020

APPLICATION TO SERVE AS A TRM BOARD MEMBER

In accordance to Minnesota state law, the board must include one licensed teacher who teaches at the school, one parent who has a child attending the school, and one community member who does not have a child attending the school and who does not teach at the school. In addition, two at-large members who provide additional expertise in school management or governance can be elected. Board members will be elected by membership and certified during the annual meeting.

Terms are determined by the Board's nominations committee and will be for one or two-year periods.

Responsibilities of board members include:

1. Supporting and advocating for the Mission of the school
2. Serving as good stewards of taxpayer dollars
3. Attending and participating in monthly meetings
4. Serving on board subcommittees
5. Refraining from breach of confidentiality on student and other private data
6. Participating in mandatory training on finance, governance, and board procedures within the first 12 months of being elected.



Application to Serve as a TRM Board Member Policy Cont.

Applicant Name Nikki Patterson

If applicable, name(s) of children attending TRM

Address 9631 River forest dr. Monticello, MN 55362

Telephone (cell) 763-439-1308

Email address Nikki.Patterson@three.rivers.montessori.org

Background (please provide a brief background of your qualifications and skills) Current TRM teacher, previous EA and Para at TRM

Why do you wish to serve as a member of the board?

I want to see our school grow and thrive. I want to support the school in the best way I can to ensure a positive learning environment for students.

Have you had previous experience serving on a board? YES NO

If yes, please name the board _____

If elected, what primary issues would you hope to address?

Montessori training for Staff



Application To Serve As A TRM Board Member Policy

Date Created: 1-8-2020

Approved By: TRM Board of Directors

Date Approved: 1-21-2020

Application to serve as a member of Three Rivers Montessori Board of Directors

In accordance to Minnesota state law, the board must include one licensed teacher who teaches at the school, one parent who has a child attending the school, and one community member who does not have a child attending the school and who does not teach at the school. In addition, two at-large members who provide additional expertise in school management or governance can be elected. Board members will be elected by membership and certified during the annual meeting.

Terms are determined by the Board's nominations committee and will be for one or two-year periods.

Responsibilities of board members include:

1. Supporting and advocating for the Mission of the school
2. Serving as good stewards of taxpayer dollars
3. Attending and participating in monthly meetings
4. Serving on board subcommittees
5. Refraining from breach of confidentiality on student and other private data
6. Participating in mandatory training on finance, governance, and board procedures within the first 12 months of being elected.

Applicant Name Brooke Blomker

If applicable, name(s) of children attending TRM

Address 15513 County Road 35, Elk River MN 55330

Telephone (cell) 320-223-9318

Email address brooke.blomker@gmail.com

Background (please provide a brief background of your qualifications and skills) I hold a master's degree in Developmental Psychology, and have worked in early childhood education my entire career. I now work in Human Resources in a Project Mangement/Learning & Development role at a



nationwide education company, with operations in 14 states. Many of the schools I support in my role are Montessori, and I love having the oppoortunity to marry what I'm good at - Human Resources, Project Management, and Learning & Development - with what I'm passionate about - supporting educators and children.

Why do you wish to serve as a member of the board?

The first time I set foot in a Montessori classroom, I was sold - I knew I wanted Montessori for my children. My husband and I have lived in Elk River since 2015, and as you can imagine, I was elated when I heard about Three Rivers Montessori opening its' doors. A Montessori charter school offers such an amazing opportunity to this community. I am excited to continue serving on the board and giving back to a community I love.

Have you had previous experience serving on a board? X YES NO

If yes, please name the board Three Rivers Montessori Charter School ☺

If elected, what primary issues would you hope to address?

I have worked in Human Resources supporting early childhood programs for the past five years (and honestly - we should count the pandemic in dog-years!). During this time, I have learned that just when you think you have one issue solved, another pops up. I know that establishing a new school comes with its' own set of unique challenges, and I am excited to listed to feedback from stakeholders, thinking creatively in partnership with them to address issues that arise. I think my knowledge of Montessori education, employment law, and employee and parent relations, makes me a strong candidate to continue serving on the Board.

THREE RIVERS MONTESSORI CHARTER SCHOOL

Regular Board Meeting Agenda

Tuesday, August 15th, 2023 at 6:00 p.m.

Meeting held at Three Rivers Montessori: 17267 Yale St NW, Elk River MN 55330

Sent to OW - 08/10/2023 | Placed on Website - 08/10/2023

Approved On:

I. CALL TO ORDER by Chairperson: Chris Castagneri at 6:02pm

II. ROLL CALL + DECLARATIONS OF CONFLICT OF INTEREST

1. Board Members Present + Declarations: Rose Blemeyer, no conflicts, Tim Eilrich, no conflicts, Josh Green, no conflicts, Brooke Blomker, no conflicts, Chris Castagneri, no conflicts
2. Board Members Absent: Lydia Skadberg, late arrived at 6:15
3. Other Attendees: Antonio Kuklok, Ex Officio, Katie Curtis Director of Teaching and Learning

III. REVIEW OF TRM MISSION & VISION STATEMENTS

Mission: Empowering students to reach their full potential through authentic Montessori learning.

Vision: Academic Excellence * Community Engagement * Environmental Stewardship

Reviewed in Full with the board

IV. APPROVAL OF MEETING AGENDA

1. ACTION ITEMS:

- a. APPROVAL: Tonight's Meeting Agenda
 - i. Motion to approve: Tim Eilrich
 - ii. Seconded: Josh Green, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried

V. CONSENT AGENDA

1. ACTION ITEMS:

- a. APPROVAL: TRM Regular Board Meeting Minutes 6/20/23
 - i. Motion to approve: Rose Blemeyer
 - ii. Seconded: Brooke Blomker, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried
- b. APPROVAL: TRM Emergency Board Meeting Minutes 8/01/23
 - i. Motion to approve: Tim Eilrich
 - ii. Seconded: Lydia Skadberg
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried

- c. APPROVAL: Board Meeting Agenda Setting Process Policy (Board Calendar) - General discussion around items on the calendar and if items can be added, changed, moved. Agreed the language allows them to.
 - i. Motion to approve: Tim Eilrich
 - ii. Seconded: Lydia Skadberg, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried
- d. APPROVAL: Harassment and Violence Prohibition Policy Update - Josh Green stated addition of the wording to include discrimination based on ethnic hair is ridiculous, the ED rebutted stating that it is there because there have been incidents of discrimination based on ethnic hair so legislation was passed to require the addition of the wording
 - i. Motion to approve: Tim Eilrich
 - ii. Seconded: Josh Green, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried
- e. APPROVAL: Education program selection of Campbellsville University for Masters in Montessori Education for Nikki Patterson (K/1 Teacher): Discussion around why this is coming to the board and how the Academic Excellence committee handled it. Explanation around vague wording around what certification means in the past and now having a Montessori expert to vet these programs
 - i. Motion to approve: Rose Bleymeyer
 - ii. Seconded: Tim Eilrich, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried
- f. APPROVAL: Resignation of Angie Johnson from the Board of Directors
 - i. Motion to approve: Tim Eilrich
 - ii. Seconded: Brooke Blomker, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried
 - vi. APPROVAL: Resignation of Tim Eilrich from the Board of Directors as a parent member and reinstatement as a Community member: Look at term limits and where Rose and Tim stand, will check in on this with the authorizer, Tim explained his children are moving on but he sees value in TRM and wants to help it succeed by continuing on the board
 - 1. Motion to approve: Lydia Skadberg
 - 2. Seconded: Rose Bleymeyer, no further discussion
 - 3. All In Favor: All
 - 4. Opposed: None
 - 5. Unanimous vote motion carried
- g. APPROVAL: Osprey Wilds Contract Amendment: This was approved at the May board meeting, follow back up with OW, no vote needed and moved on to next item, Antonio will forward signed document to Osprey Wilds once complete.
 - i. Motion to approve:
 - ii. Seconded:
 - iii. All In Favor:
 - iv. Opposed:
- h. APPROVAL: Move \$26,102 from general fund to food service fund to close out SY 22'-23'- Required by auditors, common to have differences in funds, Questions about why this move needs to be made and will this happen again in the future. Confusion around the budget and reallocation process. Tim invited all board members to join the Finance meeting to learn more.
 - i. Motion to approve: Tim Eilrich

- ii. Seconded: Lydia Skadberg, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried
- i. APPROVAL: Staff Handbook for SY 23'-24' - Board Chair asked to update the wording "Superintendent" to Executive Director. The document was updated as such.
- i. Motion to approve: Lydia Skadberg
 - ii. Seconded: Josh Green, no further discussion
 - iii. All In Favor: All
 - iv. Opposed: None
 - v. Unanimous vote motion carried

VI. PUBLIC COMMENTS

No public comments

VI. FINANCE COMMITTEE

- a. June Month End Financials
 - i. **ACTION ITEM:** Approve Prior Month Expenditures
 - 1. Motion to approve: Tim Eilrich
 - 2. Seconded: Lydia Skadberg, no further discussion
 - 3. All In Favor: All
 - 4. Opposed: None
 - 5. Unanimous vote, motion carried
 - ii. **ACTION ITEM:** Accept Prior Month Financial Report
 - 1. Motion to approve: Tim Eilrich
 - 2. Seconded: Lydia Skadberg, no further discussion
 - 3. All In Favor: All
 - 4. Opposed: None
 - 5. Unanimous vote, motion carried
- b. July Month End Financials
 - i. **ACTION ITEM:** Approve Prior Month Expenditures
 - 1. Motion to approve: Tim Eilrich
 - 2. Seconded: Lydia Skadberg, no further discussion
 - 3. All In Favor: All
 - 4. Opposed: None
 - 5. Unanimous vote, motion carried
 - ii. **ACTION ITEM:** Accept Prior Month Financial Report
 - 1. Motion to approve: Tim Eilrich
 - 2. Seconded: Lydia Skadberg, no further discussion
 - 3. All In Favor: All
 - 4. Opposed: None
 - 5. Unanimous vote, motion carried

VII. INFORMATION ITEMS

- 1. Enrollment Update
- 2. Building Update
- 3. Staffing Update
- 4. Audit Update

IX. DISCUSSION ITEMS

- 1. Opening Enrollment for 5th Grade

ACTION ITEM:

- a. Motion to approve: Tim Eilrich
 - b. Seconded: Lydia Skadberg, no further discussion
 - c. All In Favor: All
 - d. Opposed: None
 - e. Unanimous vote, motion carried
2. Midwest Studies Group Strategic Planning Session for the Board - In person either October 9th (Monday), 10th (Tuesday), 18th (Wednesday), or 19th (Thursday)- Looking at an 8am-12pm session, could do 4pm-8pm if absolutely necessary though this would cost more - **Agreed to Tuesday the 10th, 4pm-8pm**
3. Board Committee Assignments - Motion to accept board roles for Finance, Development, and Review Committees and deactivate the Academic Excellence Committee and shifting duties to school leadership.
- a. **ACTION ITEM: Assign Board Members and deactivate Academic Excellence Committee**
 - b. Motion to approve: Tim Eilrich
 - c. Seconded: Lydia Skadberg, no further discussion
 - d. All In Favor: All
 - e. Opposed: None
 - f. Unanimous vote, motion carried
 - i. Finance Committee - **Must be chaired by the Treasurer, Tim Eilrich and Josh Green**
 1. The Budget and Finance Committee shall be responsible for presenting an annual budget to the Board of Directors, making recommendations to the Board of Directors on long-range financial and facilities planning, monitoring contracts for bookkeeping services, ensuring compliance with state financial procedures, and such other duties as are deemed appropriate and necessary by the Board of Directors. The Budget and Finance Committee shall be chaired by the Treasurer.
 - ii. Development Committee (parent committee) - **Must be a board member who chairs this committee, Lydia Skadberg**
 1. The Development Committee shall plan and supervise all fundraising activities of the Corporation. The Development Committee shall be chaired by a Director. The Chair will work in collaboration with school leadership on all Development committee activities.
 2. Proposed: The Development Committee shall moderate communication in the officially designated Three Rivers Montessori Parent Committee Facebook page.
 - iii. Review Committee - **Board Chair must be on, Chris Castagneri, Rose Bleymeyer, and Brooke Blomker**

Proposed: The Review Committee shall work with the Executive Director to execute the review process, monitor goals established by the board of directors, execute offer letters for approval by the board of directors, and maintain communication with the board of directors. The review committee shall be chaired by the Board Chair.
 - iv. Academic Excellence Committee - **Vote to Remove within motion above**
 1. The Academic Excellence Committee shall be responsible for ensuring that overall curricular policy remains faithful to the Corporation's mission, for reviewing specific curriculum choices on a regular basis and making recommendations to the Board of Directors on adoption of curriculum materials, and such other duties as are deemed appropriate and necessary by the Board of Directors. (School Director proposal that this committee go dormant and responsibility shift to school leadership, academic and programming updates are built into the director's monthly reports and this becomes more hands in whereas the true definition stated above should fall to school leadership now that we are fully operational)
 - g. Board Training Plan - **No action taken**
 - i. **ACTION ITEM: Approve Regular Time**
 1. Motion to approve:
 2. Seconded:
 3. All In Favor:

4. Opposed:
4. Closed meeting in accordance with MN Stat. §13D.05 Subd. 3 to discuss closed meeting in accordance with MN Stat. §13D.05 Subd. 2 to discuss educational data, health data, medical data, welfare data, or mental health data that are not public data under section 13.32, 13.3805, subdivision 1, 13.384, or 13.46, subdivision 2 or 7 related to discrimination charges filed against the school with the US Equal Employment Opportunity Commission.
5. **ACTION ITEM:** Motion to move to closed session
 - a. Motion to approve: Chris motioned to move to closed Session in accordance with MN Stat. §13D.05 Subd. 3 to discuss closed meeting in accordance with MN Stat. §13D.05 Subd. 2 to discuss educational data, health data, medical data, welfare data, or mental health data that are not public data under section 13.32, 13.3805, subdivision 1, 13.384, or 13.46, subdivision 2 or 7 related to discrimination charges filed against the school with the US Equal Employment
Seconded: Tim Eilrich
 - b. All In Favor: All
 - c. Opposed: None
 - d. Session moved to closed and recorded
6. Motion to return to Open Session
7. **ACTION ITEM:** Motion to move to open session
 - a. Motion to approve: Chris Castagneri motions to move to open session
 - b. Seconded: Tim Eilrich
 - c. All In Favor: All
 - d. Opposed: None
 - e. Meeting moved back to open session at 8:25pm

X. REVIEW OF NEXT MEETING DATE

1. Date, Time, Location of Next Regular Board Meeting - Tuesday, September 20th, 2023
6:00 p.m. Location: At Three Rivers Montessori
2. Agenda Items Request or Send to Board Chair

XI. ADJOURNMENT

1. **ACTION ITEM:** Approve Regular Time
 - a. Motion to Adjourn: Lydia Skadberg
 - b. Seconded: Tim Eilrich
 - c. All In Favor: All
 - d. Opposed: None

Board Approved: Meeting adjourned at 8:34pm



Student Withdrawal Policy

Date Created: 09/11/2023

Approved By: Not Yet Approved

Date Approved: TBD

Date Reviewed:

Three Rivers Montessori Student Withdrawal Policy

When the decision is made to withdraw a student from TRM, the Student Withdrawal Form must be submitted to the Director of Operations as soon as the decision is made to withdraw. If more than one student in the same family withdraws, a separate form must be filled out for each student. This form can be found on the TRM school website.

TRM will recognize a request for records from another school district as an official notification of a student's withdrawal from TRM. The Director of Operations will make reasonable efforts (phone call and written communication) to reach parent/guardian and request the Student Withdrawal Form be completed to formalize the withdrawal. If no response is received from the parent/guardian, or Student Withdrawal Form is not completed, the attempts will be documented. The Director of Operations will make reasonable efforts to contact the school that sent the records request and attempt to confirm the student's enrollment and date of enrollment at that school. If all attempts fail a written notice will then be mailed to parent/guardian's address alerting them of disenrollment action.



Student Withdrawal Form

Student Name _____ Today's Date _____

Last Day at Three Rivers Montessori _____ Tentative start date at next school _____

Your child is expected to attend school until he/she is transferred to the new school district.

Grade: _____ DOB _____ Age _____

New School Institution Name and Address

Parent Name: _____

Parent Signature: _____ Date: _____

Office Use Only

SPED ED SPED Case Manager: _____ Notified _____

Drop form submitted: _____

Records Request: _____

Records Received: _____



**Three Rivers Montessori
Elk River, Minnesota
District 4266**

Financial Statements

August 31, 2023

**Three Rivers Montessori
Elk River, Minnesota
August 2023 Financial Statements
Executive Summary**

Summary of Key Financial Indicators

- * Average Daily Membership (ADM) Overview –
 - Original Budget: 167
 - Working Budget: 143 (Break even)
 - Actual: TBD
- * The School's projected net income for the year is \$1,036. This would result in a projected cumulative fund balance of \$281,863 or 13.9% of expenditures at fiscal year-end.

Financial Statement Key Points

- * As of month-end, 16.67% of the year was complete.
- * Cash Balance as of the reporting period is \$263,455, up from the previous month of \$246,876. This was due to receiving your first holdback payment for FY23.
- * Revenues received at end of the reporting period – 15.55%
- * Expenditures disbursed at end of the reporting period – 9.7%

Other Items

- * Your audit fieldwork has been completed and we are waiting on the official draft from Abdo.
- * FY24 Lease aid needs to be completed soon to assist with cash flow. Please watch your email for your applicable conflict of interest form. The Board Chair and Executive Director will sign the rest of the application.

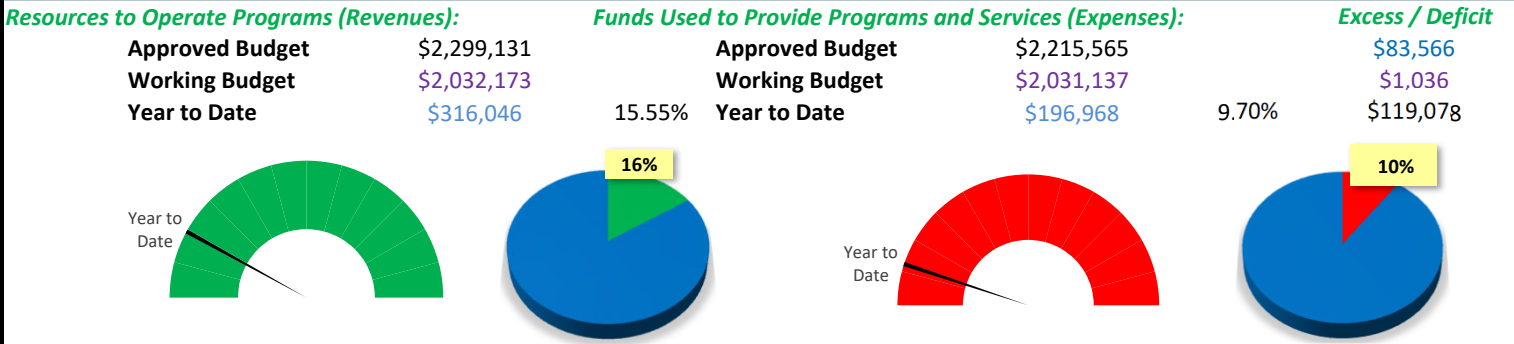
Supplemental Information (see separate attachments)

A separate report is provided that shows the payment detail, receipts that were posted and journal entry transaction that were recorded during the month (if any).

Please contact Mindy Wachter at mindy.wachter@bergankdv.com or 612-227-7793 should you have any questions related to the financial statements.

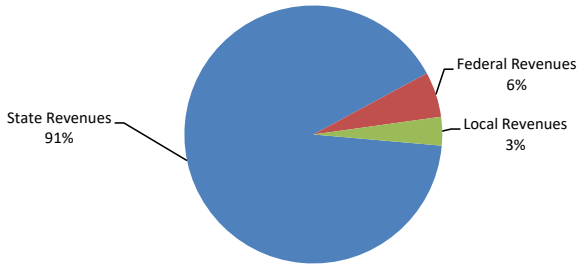
**Three Rivers Montessori
Elk River, Minnesota
Financial Statements Dashboard
As of August 31, 2023**

Financial Summary - Budgeted Amounts and Year to Date Activity

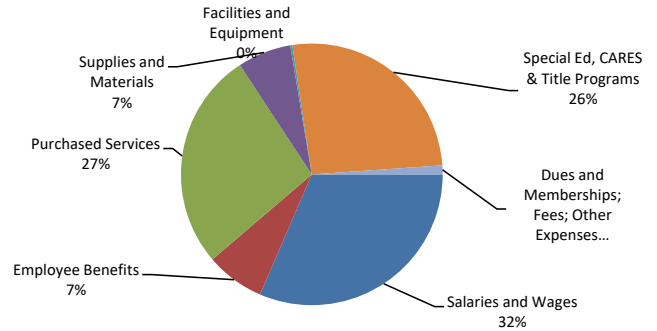


Budgets for the Year

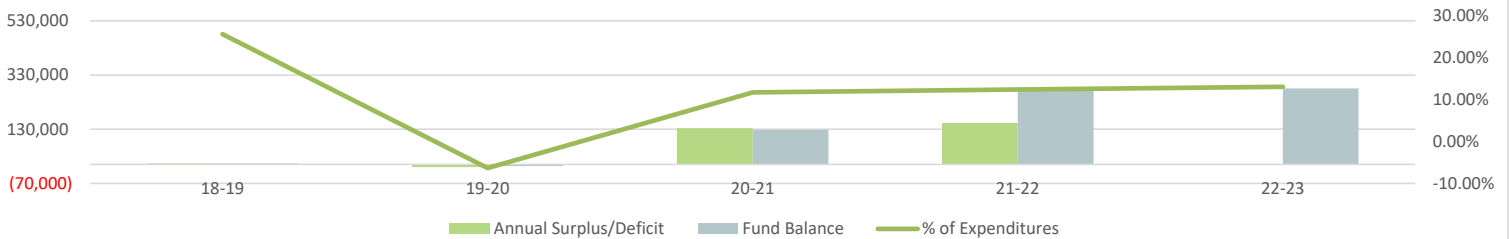
Where funds will come from to operate the school:

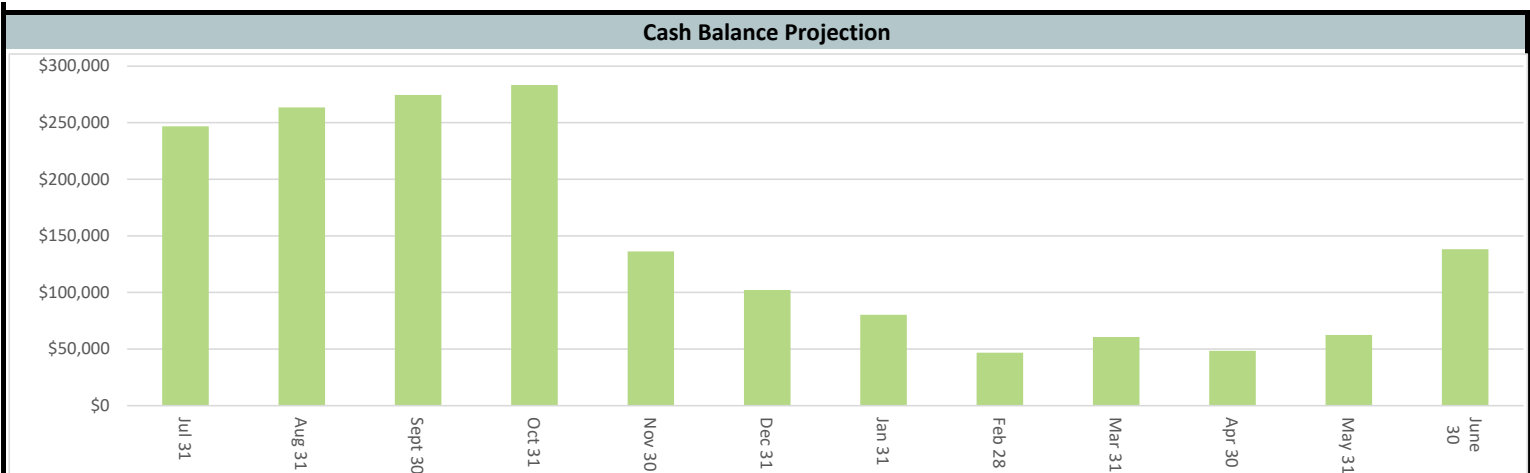
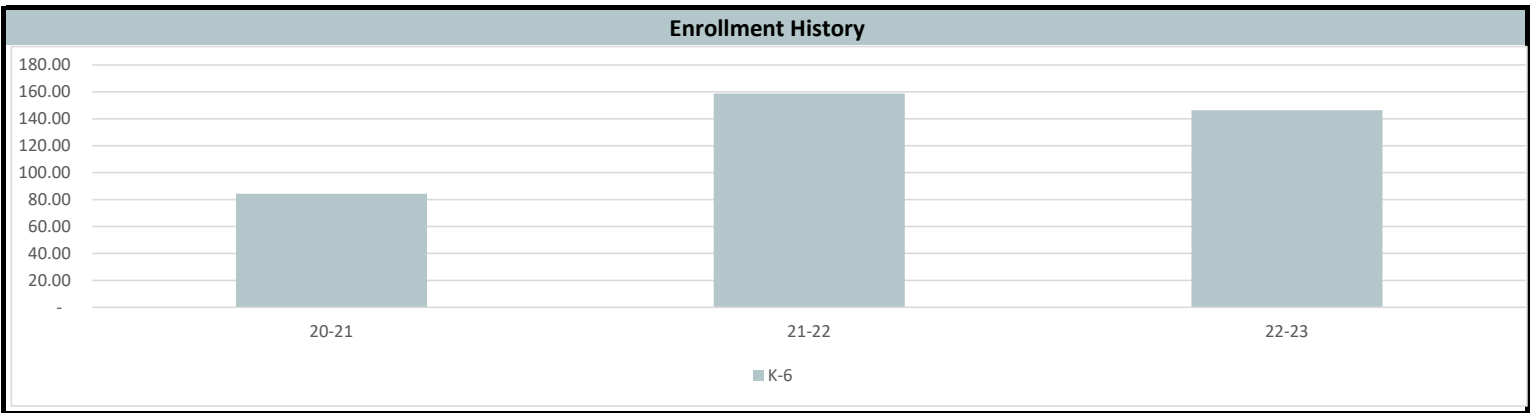
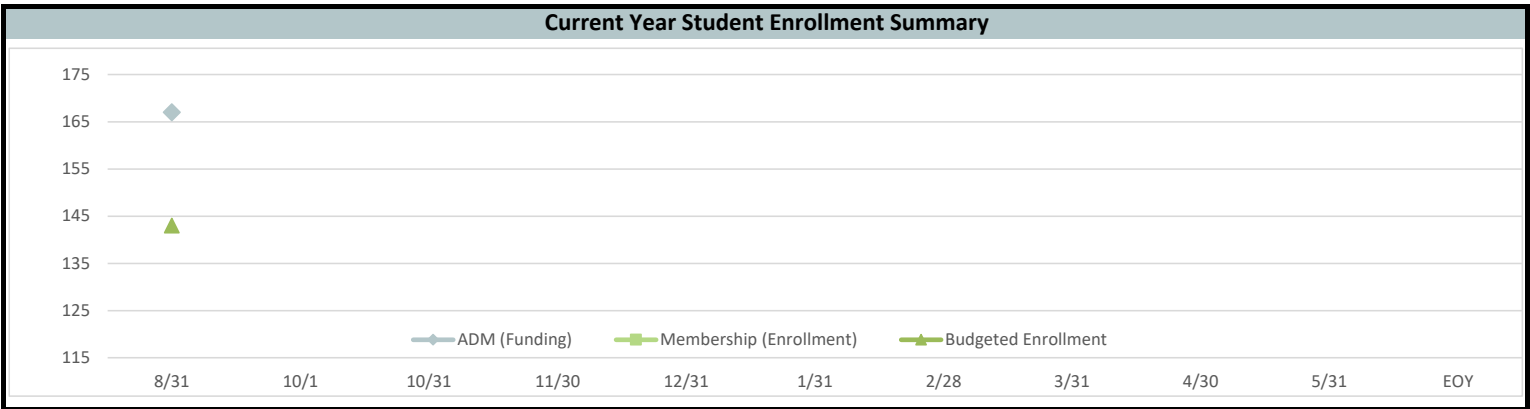
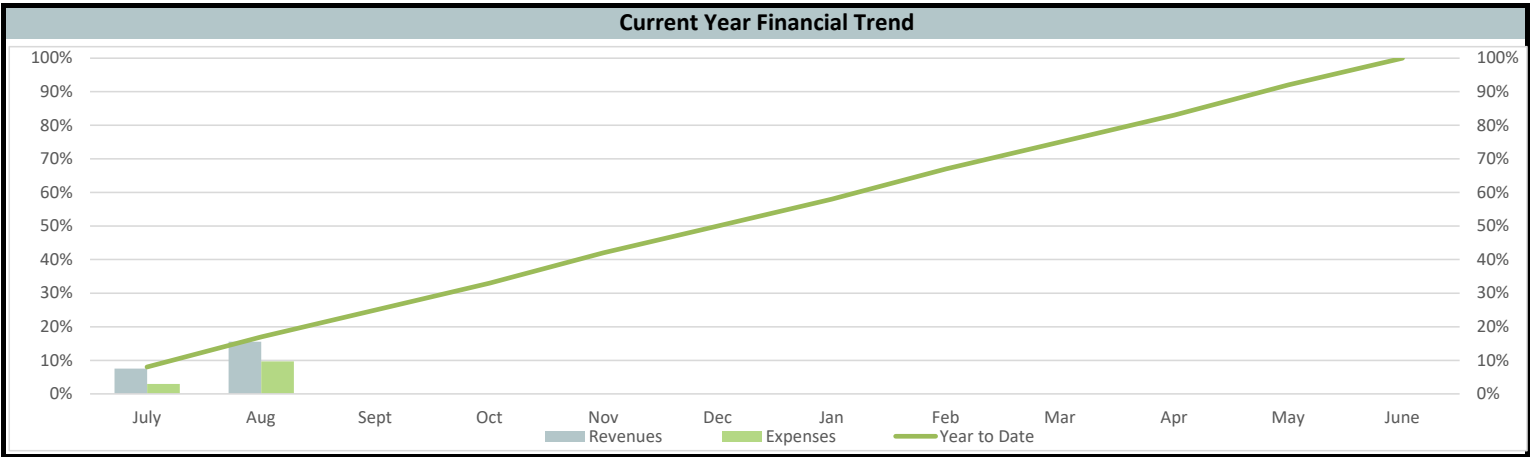


How the money is budgeted to be spent:



Fund Balance History





**Three Rivers Montessori
Elk River, Minnesota
Balance Sheet
As of August 31, 2023**

	Unaudited Balance 7-1-2023	Month Ending Balance
Assets		
Current Assets		
101 Main Bank	\$ 171,912	\$ 263,455
101 Savings Bank	400	-
115 Accounts receivable	1,327	-
121 State aids receivable	126,116	83,717
Current year state holdback		46,076
122 Federal aids receivable through MDE	50,530	8,915
131 Prepaid expenses	14,397	-
Total all assets	<u>\$ 364,682</u>	<u>\$ 402,164</u>
Liabilities and Fund Balance		
Current Liabilities		
201 Salaries and wages payable	\$ 28,639	\$ 1,323
206 Accounts payable	33,093	-
215 Payroll deductions and contributions payable	19,908	935
230 Deferred revenue - lunch accounts	2,215	-
Total liabilities	<u>83,855</u>	<u>2,258</u>
Fund Balance		
Unreserved fund balance	252,123	252,123
Nonspendable fund balance (inventories, prepaids)	14,397	14,397
Reserved Fund Balance - MA Billing	278	278
Restricted fund balance - Community Service	14,029	14,029
Net income to date	-	119,078
Total fund balance	<u>280,827</u>	<u>399,906</u>
Total liabilities and fund balance	<u>\$ 364,682</u>	<u>\$ 402,164</u>

This financial report is prepared in a modified format in that they exclude footnotes and required supplementary information in order to be considered a full set of financial statements. The excluded portions will be included in the School's fiscal year end financial statements. Creative Planning is not a licensed CPA firm and no CPA provides any assurance on this financial report.

**Three Rivers Montessori
Elk River, Minnesota
Summary Revenue and Expense Statement
As of August 31, 2023**

	Months to Date		2	16.67%
	2023-2024 Original Budget	2023-2024 Working Budget	2023-2024 Year to Date Actual	Year to Date Percent of Working Budget
Projected Enrollment	167	143	0.00	0.00%
Weighted Average Daily Membership	167.00	143.00	0.00	0.00%
General Fund - 01				
Revenues				
State Revenues				
211 General education aid	1,276,007	1,115,276	191,464	17.17%
212 Literacy incentive aid	12,811	12,811	-	0.00%
201 Endowment fund apportionment	7,243	7,243	-	0.00%
348-300 Charter school lease aid	219,438	187,902	-	0.00%
317 Long-term facilities maintenance revenue	22,044	18,876	-	0.00%
360 Special education aid	482,089	466,783	63,941	13.70%
071 Medical assistance billing revenue	-	1,000	90	9.01%
999 Prior year over/under accrual	60,000	20,000	-	0.00%
Estimated state holdback	-	-	46,076	
Total state revenues	<u>2,079,632</u>	<u>1,829,891</u>	<u>301,571</u>	<u>16.48%</u>
Federal Revenues				
859 Prior year CSP			-	0.00%
401 414 Title programs	2,078	2,078	-	0.00%
419 425 Special education aid	27,522	27,522	1,150	4.18%
499 CRF/CARES	12,661	10,482	7,766	74.09%
Total federal revenues	<u>42,262</u>	<u>40,082</u>	<u>8,915</u>	<u>22.24%</u>
Local Revenues				
Deposits without documentation			-	
050 Fees collected	8,245	8,245	-	0.00%
096 Gifts and donations	3,521	3,521	-	0.00%
099 Other local revenues	11,138	11,138	-	0.00%
621 Sales of materials purchased for resale	1,000	1,000	-	0.00%
Total local revenues	<u>23,904</u>	<u>23,904</u>	<u>-</u>	<u>0.00%</u>
Total revenues	<u>\$ 2,145,798</u>	<u>\$ 1,893,878</u>	<u>\$ 310,486</u>	<u>16.39%</u>
Expenditures				
General Fund				
100 Salaries	700,448	601,800	41,210	6.85%
200 Benefits	168,759	140,746	24,322	17.28%
Projected salaries and benefits payable			2,243	
Total salaries, wages, and benefits payable	<u>869,207</u>	<u>742,546</u>	<u>67,775</u>	<u>9.13%</u>
305 Contracted services	214,200	214,200	21,029	9.82%
315 Contracted technology services	2,000	2,000	5,131	256.54%
320 Communications services	5,100	5,100	674	13.21%
329 Postage	1,231	1,231	-	0.00%
330 Utilities cost	24,627	24,627	2,515	10.21%
340 Property and liability insurance	15,245	15,245	2,118	13.89%
350 Repairs and maintenance	10,261	10,261	3,941	38.41%
360 Contracted transportation - Field Trips	410	410	-	0.00%
366 Travel, conferences and staff training	3,899	3,899	2,170	55.65%
369 Field trips and other student fees	257	257	-	0.00%
348-370 Building lease cost	258,003	258,003	42,700	16.55%
335 Other rentals and operating leases	3,078	3,078	2,455	79.76%
380 Computer and tech related hardware rentals	5,131	5,131	(191)	-3.72%
401 Supplies - non instructional	19,753	17,300	4,084	23.61%
405 Non instructional software and license fees	8,869	8,869	5,347	60.28%
406 Instructional software and license fees	3,592	3,592	1,403	39.06%
430 Instructional supplies	12,314	10,755	104	0.97%
455 Non-instructional technology supplies	7,696	6,722	-	0.00%
456 Instructional technology supplies	1,026	896	-	0.00%
460 Textbooks and workbooks	2,000	1,747	-	0.00%
461 Standardized Tests	1,491	4,450	4,450	100.00%
466 Instructional technology devices	2,565	2,241	-	0.00%
490 Food purchased (not for food service)	3,078	3,078	-	0.00%

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		Months to Date		2	16.67%
		2023-2024 Original Budget	2023-2024 Working Budget	2023-2024 Year to Date Actual	Year to Date Percent of Working Budget
530	Other equipment purchased	5,131	5,131	1,038	20.22%
740	Interest on sale of receivables / line of credit	1,539	1,539	-	0.00%
820	Dues and memberships	20,715	20,715	9,128	44.07%
895	Indirect costs	-	-	-	0.00%
899	Transactions without documentation	-	-	-	0.00%
	<i>Subtotal general fund expenditures</i>	<i>1,502,421</i>	<i>1,373,025</i>	<i>175,870</i>	<i>12.81%</i>
Title Programs					
366	Travel, conferences and staff training	2,078	2,078	-	0.00%
895	Indirect costs	-	-	-	0.00%
	<i>Subtotal title programs expenditures</i>	<i>2,078</i>	<i>2,078</i>	<i>-</i>	<i>0.00%</i>
State Special Education					
100	Salaries	324,069	308,118	5,931	1.92%
200	Benefits	76,187	76,027	889	1.17%
394	Special education fees for services	102,614	102,614	-	0.00%
401	Supplies - non instructional	1,026	1,026	-	0.00%
405	Non instructional software and license fees	-	-	-	0.00%
433	Individualized instructional materials	2,565	2,565	-	0.00%
466	Instructional technology devices	1,000	1,000	-	0.00%
	<i>Subtotal state special education expenditures</i>	<i>507,462</i>	<i>491,351</i>	<i>6,821</i>	<i>1.39%</i>
Federal Special Education					
303	Federal contracted services < \$25,000	26,373	26,373	-	0.00%
366	Travel, conferences and staff training	-	-	-	0.00%
401	Supplies - non instructional	1,149	1,149	-	0.00%
405	Non instructional software	-	-	1,150	0.00%
433	Individualized instructional materials	-	-	-	0.00%
	<i>Subtotal federal special education expenditures</i>	<i>27,522</i>	<i>27,522</i>	<i>1,150</i>	<i>4.18%</i>
Federal CRF/CARES					
100	Salaries	9,120	7,256	7,256	100.00%
200	Benefits	1,541	1,226	485	39.55%
303	Federal contracted services < \$25,000	-	-	-	0.00%
401	Supplies - non instructional	500	500	25	5.00%
433	Individualized instructional materials	1,000	1,000	-	0.00%
490	Food purchased (not for food service)	500	500	-	0.00%
	<i>Subtotal federal CRF/CARES expenditures</i>	<i>12,661</i>	<i>10,482</i>	<i>7,766</i>	<i>74.09%</i>
	<i>Subtotal all expenditures</i>	<i>2,052,145</i>	<i>1,904,458</i>	<i>191,606</i>	<i>10.06%</i>
	Transfer to food service fund	-	9,373	-	
	Total expenditures	\$ 2,052,145	\$ 1,913,831	\$ 191,606	10.01%
	General fund net income	\$ 93,653	\$ (19,953)	\$ 118,880	

Food Services Fund - 02

Revenues					
300	State revenues	\$ 6,533	\$ 5,706	\$ -	0.00%
400	Federal revenues	\$ 85,170	\$ 74,389	-	0.00%
474	USDA commodities received	\$ -	\$ -	-	0.00%
600s	Sales of lunches, breakfasts, and milk	\$ -	\$ -	76	0.00%
	<i>Subtotal revenues</i>	<i>91,703</i>	<i>80,094</i>	<i>76</i>	<i>0.09%</i>
	Transfer from General Fund	-	9,373	-	
	Total revenues	\$ 91,703	\$ 89,467	\$ 76	0.08%
Expenditures					
100	Salaries	19,000	12,600	-	0.00%
200	Benefits	5,611	1,997	-	0.00%
300	Purchased services	1,530	1,530	-	0.00%
401	Supplies and materials	2,052	2,052	-	0.00%
490/495	Food and milk	81,578	71,252	-	0.00%
491	Federal commodities used	-	-	-	0.00%
820	Dues, memberships, other fees	-	36	-	0.00%
	Total expenditures	\$ 109,772	\$ 89,467	\$ -	0.00%
	Food services fund net income	\$ (18,069)	\$ -	\$ 76	

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		Months to Date		2	16.67%
		2023-2024 Original Budget	2023-2024 Working Budget	2023-2024 Year to Date Actual	Year to Date Percent of Working Budget
Community Services Fund - 04					
Revenues					
50	Before and After care fees	\$ 61,630	\$ 48,829	5,484	11.23%
	Subtotal revenues	61,630	48,829	5,484	11.23%
	Transfer from General Fund	-	0	-	
	Total revenues	\$ 61,630	\$ 48,829	\$ 5,484	11.23%
Expenditures					
100	Salaries	43,782	22,200	4,555	20.52%
200	Benefits	7,971	3,744	709	18.95%
300	Purchased services	1,020	1,020	-	0.00%
401	Supplies and materials	875	875	98	11.16%
	Total expenditures	\$ 53,648	\$ 27,839	\$ 5,362	19.26%
Community services fund net income		\$ 7,982	\$ 20,989	\$ 122	
Total All Funds					
Revenues					
	State revenues	\$ 2,086,165	\$ 1,835,597	\$ 301,571	16.43%
	Federal revenues	127,432	114,471	8,915	7.79%
	Local revenues	85,535	72,733	5,560	7.64%
	Fund transfers	-	9,373	-	
	Total revenues	\$ 2,299,131	\$ 2,032,173	\$ 316,046	15.55%
Expenditures					
	Salaries and wages	\$ 1,096,419	\$ 951,974	\$ 61,195	6.43%
	Employee benefits	260,069	223,740	26,406	11.80%
	Purchased services	677,060	677,060	82,542	12.19%
	Supplies and materials	154,631	141,570	16,660	11.77%
	Facilities and equipment	5,131	5,131	1,038	0.00%
	Dues and memberships; fees; other expenses	20,715	20,751	9,128	43.99%
	Other program costs	-	-	-	0.00%
	Total expenditures	\$ 2,215,565	\$ 2,031,137	\$ 196,968	9.70%
	Total revenues all funds	\$ 2,299,131	\$ 2,032,173	\$ 316,046	15.55%
	Total expenditures all funds	2,215,565	2,031,137	196,968	9.70%
Net income - all funds		\$ 83,566	\$ 1,036	\$ 119,078	
Beginning fund balance, district wide		280,827	280,827	280,827	
Ending fund balance, district wide		364,393	281,863	399,906	

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**Three Rivers Montessori
Cash Flow Projection Summary
2023-2024 School Year**

Period Ending	Cash Inflows (Revenues)						Cash Outflows (Expenditures)				Cash Balance
	State Aid Payments	Federal Aid Payments	Other Receipts	Line of Credit Draw	Prior Year State and Federal Receivable	Total Receipts	Salaries and Benefits (Net)	Other Expenses - AP	Payments Made on Line of Credit	Total Expenses	
										<i>Beginning Balance</i>	\$ 172,312
Jul 31	127,595	-	3,166	-	49,886	180,647	34,175	71,908	-	106,084	246,876
Aug 31	127,810	-	1,595	-	43,043	172,447	36,597	119,271	-	155,868	263,455
Sept 30	127,600	6,763	6,545	-	47,218	188,126	65,000	112,000	-	177,000	274,581
Oct 31	127,600	16,763	6,545	-	34,734	185,642	65,000	112,000	-	177,000	283,223
Nov 30	127,600	6,763	6,545	-	-	140,908	65,000	112,000	-	177,000	136,220
Dec 31	127,600	6,763	6,545	-	-	140,908	65,000	110,000	-	175,000	102,128
Jan 31	127,600	16,763	6,545	-	4,172	155,080	65,000	112,000	-	177,000	80,208
Feb 28	127,600	6,763	6,545	-	580	141,488	65,000	110,000	-	175,000	46,696
Mar 31	127,600	6,763	6,545	50,000	-	190,908	65,000	112,000	-	177,000	60,604
Apr 30	127,600	16,763	6,545	-	13,947	164,855	65,000	112,000	-	177,000	48,460
May 31	127,600	6,763	6,545	50,000	-	190,908	65,000	112,000	-	177,000	62,368
June 30	127,600	6,763	6,545	-	100,000	240,908	65,000	100,000	-	165,000	138,276
Totals	1,531,405	97,626	70,216	-	293,580	1,992,827	720,772	1,295,180	-	2,015,952	138,276
Projected Cash Flow for FY2024-2025											
Jul 31	130,000	5,000	3,166	-	-	138,166	34,500	71,908		106,408	170,033
Aug 31	130,000	5,000	1,500	-	50,446	186,946	40,000	125,000	100,000	265,000	91,980
Sept 30	130,000	10,000	7,000	-	37,835	184,835	80,000	125,000	-	205,000	71,815
Oct 31	130,000	20,000	7,000	-	25,223	182,223	80,000	125,000	-	205,000	49,038

Assumptions: 10% State Aid Holdback

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**Three Rivers Montessori
Elk River, Minnesota
District 4266**

Supplemental Information

August 31, 2023

Three Rivers Montessori Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1487	4266	ERCH	CR0823													
FY24 MMB SERVS Dep 8/3/23																
			1501	Credit	A	08/03/23		Wire	1	1002	SERVS					
						4266	B 01 122 000				FY23 FIN141 PFY				603.92	0.00
						4266	B 01 122 000				FY23 FIN140 PFY				137.07	0.00
Receipt Total:														\$740.99	\$0.00	
Deposit Total:														\$740.99	\$0.00	
1488	4266	ERCH	CR0823													
FY24 Deposit																
			1502	Credit	A	08/11/23		Check	1	PATH	Pathfinders					
						4266	R 04 005 570 000 000 050				FY24 Pathfiners				1,432.00	0.00
Receipt Total:														\$1,432.00	\$0.00	
Deposit Total:														\$1,432.00	\$0.00	
1489	4266	ERCH	CR0823													
JMC Deposits - August 2023																
			1503	Credit	A	08/14/23		Check	1	FOOD	Food Service Pmts					
						4266	R 02 005 770 000 701 601				FY24 Student Lunches				21.00	0.00
Receipt Total:														\$21.00	\$0.00	
Deposit Total:														\$21.00	\$0.00	
JMC Deposits - August 2023																
			1504	Credit	A	08/14/23		Check	1	PATH	Pathfinders					
						4266	R 04 005 570 000 000 050				FY24 Pathfinders				142.00	0.00
Receipt Total:														\$142.00	\$0.00	
Deposit Total:														\$163.00	\$0.00	
1490	4266	ERCH	CR0823													
IDEAS Pymt 8/15/23																
			1505	Credit	A	08/15/23		Wire	1	1001	MDE					
						4266	R 01 005 000 000 000 211				FY24 General Education Char				63,868.94	0.00
Receipt Total:														\$63,868.94	\$0.00	
Deposit Total:														\$63,868.94	\$0.00	
1491	4266	ERCH	CR0823													
IDEAS Pymt 8/30/23																
			1506	Credit	A	08/30/23		Wire	1	1001	MDE					
						4266	B 01 121 000				FY23 Special Ed-Charter				41,917.61	0.00
						4266	B 01 121 000				FY23 Literacy Incentive Charter				384.33	0.00
						4266	R 01 005 000 000 740 360				FY24 Special Ed Charter				63,940.60	0.00
Receipt Total:														\$106,242.54	\$0.00	
Deposit Total:														\$106,242.54	\$0.00	
Report Total:														\$172,447.47	\$0.00	

Three Rivers Montessori Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Date	Amount
									Print	Recon	Void		
ERCH		3519		BP	1	1013	Region V Computer Services		No	Yes	No	08/02/2023	1,156.50
ERCH		3520		BP	1	1030	Navigate Care Consulting		No	Yes	No	08/02/2023	250.00
ERCH		3521		BP	1	1056	Maxs Mowing N More, Inc.		No	Yes	No	08/02/2023	298.00
ERCH		3522		BP	1	1056	Maxs Mowing N More, Inc.		No	Yes	No	08/02/2023	129.50
ERCH		3523		BP	1	1056	Maxs Mowing N More, Inc.		No	Yes	No	08/02/2023	137.50
ERCH		3524		BP	1	1082	Colonial Life		No	Yes	No	08/02/2023	332.92
ERCH		3525		BP	1	1106	Met Life Insurance		No	Yes	No	08/02/2023	644.05
ERCH		3526		BP	1	1165	CenterPoint Energy		No	Yes	No	08/02/2023	48.52
ERCH		3527		BP	1	1169	Action Pest Control		No	Yes	No	08/02/2023	139.00
ERCH		3528		BP	1	1205	Ratwik, Roszak & Maloney P.A.		No	Yes	No	08/02/2023	264.00
ERCH		3529		BP	1	1215	LISA'S CATERING CORP		No	Yes	No	08/02/2023	1,957.15
ERCH		3530		BP	1	1226	Canon Financial Services Inc		No	Yes	No	08/02/2023	664.25
ERCH		3531		BP	1	1233	BerganKDV		No	Yes	No	08/02/2023	5,250.00
ERCH		3532		BP	1	1246	Yale Mechanical		No	Yes	No	08/02/2023	1,219.65
ERCH		3533		BP	1	1252	Frontline Technologies Group LLC		No	Yes	No	08/02/2023	4,530.75
ERCH		3534		BP	1	1260	Pitney Bowes Global Financial Services LLC		No	Yes	No	08/02/2023	132.00
ERCH		3539		Wire	1	1034	Minnesota Department of Revenue		No	Yes	No	08/15/2023	915.99
ERCH		3540		Wire	1	1035	PERA		No	Yes	No	08/15/2023	1,102.34
ERCH		3541		Wire	1	1036	TRA		No	Yes	No	08/15/2023	3,491.20
ERCH		3542		Wire	1	1037	IRS		No	Yes	No	08/15/2023	5,970.23
ERCH		3543		Wire	1	1017	The Bank of Elk River		No	Yes	No	08/31/2023	10.00
ERCH		3544		Wire	1	1023	The Hanover Insurance Group		No	Yes	No	08/31/2023	1,059.82
ERCH		3545		Wire	1	1048	Charter Schools Development Corp		No	Yes	No	08/31/2023	21,350.08
ERCH		3546		Wire	1	1084	Health Partners		No	Yes	No	08/31/2023	3,797.30
ERCH		3547		Wire	1	1084	Health Partners		No	Yes	No	08/31/2023	6,580.21
ERCH		3548		Wire	1	1141	Alerus		No	Yes	No	08/31/2023	2.75
ERCH		3549		Wire	1	1141	Alerus		No	Yes	No	08/31/2023	100.00
ERCH		3550		Wire	1	1141	Alerus		No	Yes	No	08/31/2023	100.00
ERCH		3551		Wire	1	1164	Elk River Municipal Utilities		No	Yes	No	08/31/2023	847.20
ERCH		3552		Wire	1	1164	Elk River Municipal Utilities		No	Yes	No	08/31/2023	700.45
ERCH		3553		Wire	1	1164	Elk River Municipal Utilities		No	Yes	No	08/31/2023	373.48
ERCH		3554		Wire	1	1219	KPAY TLM		No	Yes	No	08/31/2023	152.00
ERCH		3555		Wire	1	1229	Bill.com		No	Yes	No	08/31/2023	97.38
ERCH		3556		Wire	1	1231	Iron Mountain		No	Yes	No	08/31/2023	9.06
ERCH		3559		BP	1	1022	The McDowell Agency, Inc.		No	Yes	No	08/15/2023	184.00
ERCH		3560		BP	1	1029	Osprey Wilds ELC		No	Yes	No	08/15/2023	8,940.34
ERCH		3561		BP	1	1045	WDTechOnline, LLC	S Corporation	No	Yes	No	08/15/2023	300.00
ERCH		3562		BP	1	1049	The Hartford		No	Yes	No	08/15/2023	1,591.73
ERCH		3563		BP	1	1056	Maxs Mowing N More, Inc.		No	Yes	No	08/15/2023	149.00

Three Rivers Montessori Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
ERCH		3564		BP	1	1056	Maxs Mowing N More, Inc.		No	Yes	No	08/15/2023		149.00
ERCH		3565		BP	1	1060	Central Telephone Sales and Service, Inc.		No	Yes	No	08/15/2023		1,194.00
ERCH		3566		BP	1	1066	MN CLN Services, Inc.		No	Yes	No	08/15/2023		1,026.00
ERCH		3567		BP	1	1070	Ace Solid Waste, Inc.		No	Yes	No	08/15/2023		403.32
ERCH		3568		BP	1	1088	Illuminate Education		No	Yes	No	08/15/2023		1,402.75
ERCH		3569		BP	1	1089	Rebecca McMullen		No	Yes	No	08/15/2023		75.00
ERCH		3570		BP	1	1178	Center for Guided Montessori Studies		No	Yes	No	08/15/2023		1,977.30
ERCH		3571		BP	1	1189	Amazon Capital Services		No	Yes	No	08/15/2023		1,037.52
ERCH		3572		BP	1	1189	Amazon Capital Services		No	Yes	No	08/15/2023		129.00
ERCH		3573		BP	1	1233	BerganKDV		No	Yes	No	08/15/2023		1,450.00
ERCH		3574		BP	1	1261	NWEA		No	Yes	No	08/15/2023		4,450.00
ERCH		3575		BP	1	1030	Navigate Care Consulting		No	Yes	No	08/31/2023		250.24
ERCH		3576		BP	1	1039	SpEd Forms LLC		No	Yes	No	08/31/2023		2,376.37
ERCH		3577		BP	1	1055	Abdo		No	Yes	No	08/31/2023		10,500.00
ERCH		3578		BP	1	1056	Maxs Mowing N More, Inc.		No	Yes	No	08/31/2023		215.00
ERCH		3579		BP	1	1063	Designs for Learning		No	Yes	No	08/31/2023		250.00
ERCH		3580		BP	1	1065	Charter Communications		No	Yes	No	08/31/2023		307.93
ERCH		3581		BP	1	1082	Colonial Life		No	Yes	No	08/31/2023		300.94
ERCH		3582		BP	1	1165	CenterPoint Energy		No	Yes	No	08/31/2023		45.35
ERCH		3583		BP	1	1189	Amazon Capital Services		No	Yes	No	08/31/2023		1,354.86
ERCH		3584		BP	1	1189	Amazon Capital Services		No	Yes	No	08/31/2023		725.55
ERCH		3585		BP	1	1205	Ratwik, Roszak & Maloney P.A.		No	Yes	No	08/31/2023		872.50
ERCH		3586		BP	1	1226	Canon Financial Services Inc		No	Yes	No	08/31/2023		664.25
ERCH		3587		BP	1	1237	Buisness Essentials		No	Yes	No	08/31/2023		105.52
ERCH		3588		Wire	1	1234	Divvy		No	Yes	No	08/01/2023		322.89
ERCH		3589		Wire	1	1234	Divvy		No	Yes	No	08/16/2023		2,484.19
ERCH		3590		Wire	1	1034	Minnesota Department of Revenue		No	No	No	08/31/2023		754.78
ERCH		3591		Wire	1	1035	PERA		No	No	No	08/31/2023		964.30
ERCH		3592		Wire	1	1036	TRA		No	No	No	08/31/2023		2,477.88
ERCH		3593		Wire	1	1037	IRS		No	No	No	08/31/2023		4,790.08
ERCH		3557	1180	Check	1	1243	PELSB		Yes	Yes	No	08/28/2023		57.00
ERCH		3558	1181	Check	1	1211	Fedex		Yes	Yes	No	08/30/2023		1,179.26

Bank Total: \$119,271.13

Report Total: \$119,271.13

Three Rivers Montessori Journal Entry Listing

JE Cd	Period	Date	St	Src	Ref	Description	Detail Desc	L	Fd	Org	Pro	Crs	Fin	O/S	Account Description	Debit Amount	Credit Amount
2327	202312	06/30/2023	P	JE		To correct MA billing	To correct MA billing	R	01	005	000	000	000	071	Third Party Billing	911.84	0.00
							To correct MA billing	R	01	005	000	000	372	071	Med Assist Fr Dept of HS	0.00	911.84
																\$911.84	\$911.84
2329	202312	06/30/2023	P	JE		FIN 372 - Revenue found	Reclass MA Forms to GenEd	E	01	010	400	000	000	405	Non-Instr Cmptr Sftwr/Lic	0.00	634.18
							Reclass MA Forms to GenEd	E	01	010	400	000	372	405	Non-Instr Cmptr Sftwr/Lic	634.18	0.00
																\$634.18	\$634.18
2331	202312	06/30/2023	P	JE		Health/Dental Reclass		E	01	005	110	000	000	305	Business Support Services	0.00	29,913.13
								E	01	010	203	000	000	220	Health Insurance	27,363.60	0.00
								E	01	010	203	000	000	235	General Elementary Educati	2,549.53	0.00
																\$29,913.13	\$29,913.13
2342	202402	08/10/2023	P	JE		Bank Acct Funds Transfer	Close Acct#149788	B	01	101	000				Cash & Cash Equiv	0.00	100.00
							Close Acct#149788	B	01	101	002				Cash & Cash Equiv	100.00	0.00
																\$100.00	\$100.00

September Director Updates

ENROLLMENT UPDATE

Kindergarten	19
1st Grade	16
2nd Grade	19
3rd Grade	12
4th Grade	18
5th Grade	12
6th Grade	3
TOTAL	99

STAFFING UPDATE

1. One Paraprofessional opening
2. One Social Worker opening



MCA UPDATE - SPRING 2023 SCORES

COMPARISON SCORES

	MCA Math	MCA Reading	MCA Science
State	45.5% (Less than 1% increase from 22)	47.6% (1.2% decline from 22)	50% (2.1% decline from 22)
District 728	61.9% (2.8% increase)	59.3% (Less than 1% Decline from 22)	47.8% (5.9% Decline from 22)
TRM	16.2% (11 out of 68)	26.5% (18 out of 68)	30.8% (4 out of 13)

TRM HISTORICAL SCORES

TRM	2021	2022	Growth	2022	2023	Overall Growth (Decline) 2022-2023
MCA Math	21.4%	28.6%	7.2%	28.6%	18.8%	9.8% Decline
MCA Reading	35.7%	42.9%	7.2%	42.9%	29.7%	13.2% Decline

August Director Updates

SCHOOL OPENING REPORT

- Universal cleaning came in and changed out all paper towel, soap, and toilet paper dispensers. The products we will use going forward should be a cost savings versus the product used up until now
- Staff all participated in two days of Responsibility Centered Discipline training with the creator of the program's wife, Angela Thompson. Staff will be using proactive language and administration will be partnering with staff on response to student behavior in a collaborative framework. Ongoing support and coaching will be intentionally implemented at staff meetings and PD sessions throughout the remainder of the year.
- Some returning staff would like to share their thoughts on culture with the board. Included in your binder is a letter addressed to the members.
- As we continue to bring in new families some are mentioning the negativity and poor perception of TRM on various social media sites that are not associated with TRM. I would ask the board to partner with TRM staff in communicating positively, constructively, and actively in all areas including social media, in person interactions with families and staff, and in any other communication modes they take in their roles as board members, parents, teachers, or community members. A reminder, you are a singular entity and should not be speaking or working as independent board members but as a unified body.

August Director Updates

HUBBLI METRICS

- Since implementing Hubbli we have had 32 “inquires”. An inquiry means a family contacted the school to book a tour and get more information via our new website. 6 of these inquiries were Facebook ads that drove families to the website.
- 14 tours have been booked through the new website via these inquiries
- Of these tours 8 students have enrolled and are currently at TRM

Cost Comparisons

- We generate roughly \$12,000.00 per student, so via Hubbli we have brought in around \$96,000.00 in state aid.
- We paid a yearly fee of \$4,800.00 to start Hubbli in early July.
- On top of this we are paying advertising fees to market via Facebook and this has totalled \$648.57
- For a total investment of \$5,448.57 we are generating a positive net gain. We have 3 additional school tours setup and one family in process for enrollment.

August Director Updates

HUBBLI METRICS

Facebook Advertising Data:

Through our Facebook ads we have generated 46,172 impressions in the area, we have reached 13,682 people. The explanations for impressions and reach are below.

Reach is the number of people who saw any content from your Page or about your Page. This metric is estimated.

Impressions are the number of times any content from your Page or about your Page entered a person's screen.

Facebook updates the organic impressions metric to factor in new products and changes to Facebook. Keep in mind that because of the many ways content can be created and shared on Facebook, the actual number of organic impressions may not currently be reflected in this metric (or any metrics that use organic impressions, including page views and reach).

We have a daily budget of \$20 with Facebook and have been running Hubbli since mid July. Our total costs to date of \$648.57 have us running under our \$20 daily budget. We will run our ad campaign through October and then pause until our Winter enrollment window and lottery season.

Two of the eight families that have enrolled were via the Facebook ads driving them to the website.

August Director Updates

ENVIRONMENTAL LEARNING PLAN REPORT

2022-2023 ELP data is included in your board packet. TRM had 10 individual goals and met 50% of these goals. We partially met 30% of our goals and did not meet 20% of our goals.

Explanations and narratives are included in the official report located in the board packet.

TRM will be shifting some of our Environmental Learning Plan activities to better align with our school environment. The Director of Teaching and Learning will be collaborating with the teaching staff to develop these changes and then forward them on to Osprey Wilds for approval.

9/11/2023

TRM School Board,

We are writing as current TRM staff to share our input on the environment of Three Rivers as of lately. There has been a lot of recent change and turnover here at our school (both with staff and families). There has been many changes and not all of the changes have been easy. Towards the end of the summer, we were worried there would not be a TRM to return to this fall and were hesitant to return with so many unknowns.

However, we felt passionately about the school and love for the students. We wanted to see things out and be the best we could. The staff really came together and we want to share that we feel confident in our ability to provide the children with successful educations this year.

We have noticed a change in the environment of our school this year and feel it is a more positive environment with staff members who are passionate about working with children and helping them grow. The group of teachers and support staff we have are dedicated and work extremely well together.

We will admit that the negativity and gossip of last school year were easy to get caught up in, and we were easily influenced by the voices of louder more experienced staff members. We are not innocent in all the negativity because it was so easy to agree with those louder voices.

With the recent changes, our school is feeling like a more productive and pleasant work environment. While we may be a small staff, the team that we have is very strong.

Being 2 weeks into the school year, we are getting into the groove and are feeling good about where we are at. Already, compared to this time last year, we are at a significantly better place. Coming to work each day has been much more

enjoyable and it is easy to see by stepping into our classrooms. We are hopeful for the future of our school both this year and in years to come.

THREE RIVERS MONTESSORI 2022-23 Environmental Literacy Plan

Indicator Area 1: Awareness

Students demonstrate an awareness of the relationship between the environment and human life and the diversity of life that shares the earth with humans.

Goal: Students and staff at Three Rivers Montessori have the awareness, or are increasing their awareness, of the relationship between the environment and human life.

Strategy 1.1

The 2nd/3rd Grade classrooms at TRM have materials and lessons devoted to the study of the variety of life on our planet as well as charts that illustrate the characteristics of biomes covering the earth's surface. Classroom materials include nomenclature cards for matching each biome with its characteristics as well as folders that include photographs of the land, flora and fauna of each biome. Folders also include photographs of people and how they live, work, dress and interact with the environment by utilizing resources unique to each biome. Students conduct in depth studies of each biome by writing reports and making drawings and maps to illustrate the diversity of life on earth.

Evaluation method 1.1

Students are able to correctly identify each biome when asked to match nomenclature cards with photos and labels unique to each biome. This goal is measured by the ability of 90% of students in both 2nd/3rd Grade classrooms to correctly match all biome picture/informational cards to the card with the name of the biome (e.g. desert, tundra, etc.) when evaluated by the teacher.

Results: 91.1% of the students in the Cedar (grades 2/3) classroom correctly matched all biome picture/informational cards to the card with the name of the biome (e.g. desert, tundra, etc.) when evaluated by the teacher; and 100% of the students in the Willow (grades 2/3) correctly matched all biome picture/informational cards to the card with the name of the biome (e.g. desert, tundra, etc.) when evaluated by the teacher

Strategy 1.2

All TRM students study the relationships between plants, animals and humans at varying degrees in the K/1, E1 and E2 classrooms. At the Kindergarten level students study how human beings and plants depend on each other by meeting each other's needs for oxygen and carbon dioxide. Children learn the parts of the plant and the function of each part as well as basic human needs. At the E1 level students explore how the earth provides natural resources used by humans such as wood, oil, coal and water which have been used for many years to provide warmth, electricity and transportation for humans. In the E2 classroom students explore more deeply the connection between humans and their environment as well as how these resources have been used throughout history for the advancement of civilizations. Students develop an appreciation for the ingenuity of their ancestors and a reverence for what the earth has provided.

Evaluation method 1.2

At the K/1 level, 90% of students across three classrooms of K/1 students are able to correctly verbally identify and label the parts of the plant. To answer correctly, students will be able to say the part aloud to the teacher and place the correct label for each part.

Results: 99% of the students in the Ash (grades K/1) classroom were able to correctly verbally identify and label the parts of the plant; 100% of the students in the Maple (grades K/1) classroom were able to correctly verbally identify and label the parts of the plant.

Indicator Area 2: Knowledge

Students have knowledge of how natural systems function and how human systems interact with and depend on them.

Goal: Students and staff at Three Rivers Montessori have the knowledge, or are increasing their knowledge, of human and natural systems and processes.

Strategy 2.1

Students at TRM begin their study of natural systems during their Kindergarten year with their study of landforms. This involves matching nomenclature cards. These are three-part cards: One with the photo of the landform AND the label, one with just the photo and one with just the label. Students engage in hands-on manipulation of materials to create landforms out of clay or other materials. After concrete experiences with these materials, students are assessed for mastery. Students are asked to match the picture card of each landform with just the label for each landform studied.

Evaluation method 2.1

Students in each K/1 class are able to correctly match landform nomenclature pictures and labels. Upon assessment, 90% of students will correctly match all landform nomenclature picture cards to the name of the landform (e.g. peninsula, isthmus, etc.) to meet this goal.

Results: 79% of the students in the Ash (grades K/1) classroom were able to correctly match the all landform nomenclature picture cards to the name of the landform (e.g. peninsula, isthmus, etc.); 95% of the students in the Maple (grades K/1) classroom were able to correctly match all landform nomenclature picture cards to the name of the landform (e.g. peninsula, isthmus, etc.)

Strategy 2.2

Students in the 2nd/3rd classroom study the work of water on the earth. This begins by studying liquids (how liquids flow and how liquids take the shape of their container), then students study the parts of the river, how a river flows and finally construct their own model which illustrates erosion! Students label the parts and explain how erosion works by demonstrating layers of sediment with the model as a variety of colors of “sand” are washed down the river making deposits in the basin.

Evaluation method 2.2

90% of 2nd/3rd Grade students can correctly identify the parts of the river as presented as well as explain the process of erosion when asked by the teacher.

Results: 100% of the students in the Cedar (grades 2/3) classroom correctly identified the parts of the river as presented as well as explained the process of erosion when asked by the teacher; and 85% of the students in the Willow (grades 2/3) correctly identified the parts of the river as presented as well as explained the process of erosion when asked by the teacher.

Indicator Area 3: Attitudes

Students demonstrate respect and concern for the earth's health and the motivation to participate in environmental stewardship.

Goal: Students and faculty at Three Rivers Montessori have an attitude, or are increasing their attitude of, appreciation and concern for the environment.

Strategy 3.1

Students in all classrooms at TRM participate in school-wide recycling. Recycling bins exist throughout the school community and the school has an industrial outdoor recycling container emptied weekly. Children in the E2 (4th-6th) classroom have three bins to organize waste: Garbage, mixed recycling and compost (for the butterfly garden).

Evaluation method 3.1

The E2 teacher will conduct observations to determine if students are able to sort recyclables with accuracy. The E2 students will be able to correctly sort garbage, mixed recyclables and compostable materials with at least 90% accuracy.

Results: 43% of the students in the Birch (grades 4-6) classroom sorted recyclables with accuracy. 74% of the students in the Walnut (grades 4-6) classroom sorted recyclables with accuracy.

Strategy 3.2

Students in all classrooms at TRM will participate in a "Plant a Tree Day". The day will consist of multidisciplinary activities for all students to explore and gain knowledge on the ways trees contribute to the environment. The students will also attend a tree planting ceremony on the TRM compass.

Evaluation method 3.2

Students will demonstrate an appreciation for the important role trees play in our environment. In preparation for this day students will make posters. These posters will be used by teachers to evaluate that 90% of E1 and E2 students are able to identify at least 3 ways in which trees contribute to our environment.

Results: All students participated in the plant a tree day and all students worked to create posters that showed how trees contribute to our environment. 100% of the E2 students identified at least 3 ways which trees contribute to our environment.

Indicator Area 4: Skills

Students possess the skills needed to identify and critically analyze environmental issues, and to contribute to resolving the root of environmental challenges.

Goal: Students and faculty at Three Rivers Montessori have or are increasing their problem solving and critical thinking skills as it relates to the environment and human life.

Strategy 4.1

The E2 classroom conducts a unit with a focus on renewable energy. This includes dividing the

classroom into groups that study solar energy, wind energy, hydropower, biomass, biofuel and geothermal energy. Groups then write opinion papers on the types of energy with a focus on usefulness, effectiveness and the impact on the environment.

Evaluation method 4.1

Student papers and presentations are evaluated on the accuracy of information including examples of renewable energy sources that are current (within the last 10 years), as well as the ability to use critical thinking skills to analyze the effectiveness of renewable energy types. The critical thinking piece of the paper is evaluated by the students' ability to articulate how effective the renewable energy source has been in making a positive impact on the environment. Students will present their work to the class, upon which they are evaluated for clarity of the content presented as well as audience response. Students receive one point for each topic on a rubric for evaluation. The topics include: 1) The accuracy of the information; 2) Critical thinking skills used in analyzing the topic; 3) The completeness of information presented; 4) The visual appeal of the presentation and preparedness of the student for the presentation. 80% of students will achieve at least a 4 out of 5 on the rubric.

See Exhibit A

Results: 100% of the students in the Birch (grades 4-6) classroom completed a paper and presentation on renewable energy; 87% of the students in the Walnut (grades 4-6) classroom completed a paper and presentation on renewable energy

Strategy 4.2

Students in 2nd-6th grade classrooms conduct an annual "Environmental Awareness Fair." The K/1 classroom and parents from each classroom are invited to tour the classrooms where students will present their projects. The students are divided into groups and will be asked to conduct research as well as develop a presentation/demonstration that illustrates issues affecting the health and longevity of the environment and what humans can do to help.

Evaluation method 4.2

Students will be evaluated on a rubric that includes an overall understanding of the issue, the effectiveness of the presentation/demonstration and their ability to communicate to an audience. Students receive one point for each topic on a rubric for evaluation. 90% of students will receive at least a 4 out of 5 on the rubric for each point of performance/requirement.

See Exhibit B

Results: 100% of the students received at least a 4 out of 5 on the rubric for their participation in the Environmental Fair.

Indicator Area 5: Action

Students have the capacity, or are increasing their capacity, to perceive and interpret the health of environmental and social systems and take appropriate action to maintain, restore, or improve the health of those systems.

Goal: Students and staff at Three Rivers Montessori demonstrate the capacity, or are increasing their capacity, to work individually and collectively toward sustaining a healthy natural environment.

Strategy 5.1

Three Rivers Montessori students will also make efforts to reuse and recycle items from their

homes. 2nd-6th grade students will spend one week documenting recycling efforts at home by recording the approximate number of items recycled each day and items that were reused/repurposed at home. Teachers will present on how to appropriately recycle/repurpose items and also help students identify local recycling locations in their area if the child does not have a recycling service at home. The teachers will collect the data at the end of the week and work with the students to determine results of their data.

Evaluation method 5.1

90% of students across all classrooms will have recycled at least 20 items total during the week and repurposed at least 5 items.

Results: 43% of the students in the Birch (grades 4-6) room recycled at least 20 items at home; 74% of the students in the Walnut (grades 4-6) room recycled at least 20 items at home

Strategy 5.2

Students in all classrooms at TRM will participate in rainwater harvesting. Rain barrels will be set up on the school grounds and the E2 students will collect rainwater to use for our indoor plants and outside garden beds.

Evaluation method 5.2

A collection report will be completed by TRM E2 students throughout the spring. The report will include how much water was collected, by whom, and how it was used. The number of TRM E2 students that have participated in this activity will be at least 90% of students.

See Exhibit C

Results: Students did install a rain barrel and water was harvested. The collection report was only used minimally and not tracked on a regular occurrence due to staffing shortages and teachers leaving mid-year.

Additional Questions

1. Describe the school's approach to environmental education.

The Montessori method of education makes a strong connection between the natural world and child development. It is stressed that the student should learn to appreciate the outside world and all it has to offer. Maria Montessori wrote, "The land is where our roots are, the children must be taught to feel and live in harmony with the Earth."

At Three Rivers Montessori, nature and environmental education is a vital part of our educational philosophy. TRM offers our students Dr. Montessori's "cosmic education" which emphasizes the interconnectedness of humanity and nature. The foundation of this approach is the belief that students should understand that they are part of a greater universe and must seek to find their role in making it a better place.

At Three Rivers Montessori we believe that nature should be used to inspire the students. That is why our teachers use natural learning materials (real wood, metal, bamboo and cotton rather than plastics or other synthetics) in our prepared environment and consider the outdoor environment as an extension of the classroom.

We strive to help our students become naturalists by allowing them to spend time

interacting with our outdoor environment. We promote self-exploration and discovery. We offer opportunities for our students to dig deeper into things that they become passionate about. It is our belief that as the students form connections with nature they will become more environmentally responsible and become stewards of the environment.

0. What have been your successes and challenges related to environmental education this year?

As a fairly new school that just completed our third year, trying to develop our environmental education program has been met with many challenges. Two of our biggest challenges would include:

1. Educating our teaching staff on our EE expectations with transient staffing throughout the year
2. Developing an outside environment that is rich in possibilities while understanding the limitations of our space including environmental factors and budgetary constraints

We are working to creatively address these areas. Staff and administration changes that took place during the 2022-2023 school year were problematic to our EE program. Transitions between directors and mid-year changes in our teaching staff seem to have resulted in our EPL goals falling on the Curriculum Coordinator to disseminate to the substitute staff. This caused us to fall short on certain goals. In an effort to address this problem, the administration has hired a full time Director of Teaching and Learning who will help to implement our ELP going forward. Training on the plan will be covered thoroughly each year.

We received a parent donation to buy and plant three new trees and continue to develop our pollinator garden.

The turnover of staff, the decrease of our enrollment, and the lack of Montessori training of our support staff have also lent itself to difficulties. However, as stated we have been able to make some improvements and begin to plan for future development of our EE program.

We have had many successes with our EE program this year such as:

1. Year 3 of our annual Environmental Awareness Fair was a huge success. All students from 2-6th grade participated in this year's fair. Students were able to invite the other families (along with many grandparents) to listen as they made their presentations. It was a massive undertaking by the students that took weeks to research and prepare their projects. The staff and parents were very impressed and complimentary towards the students' efforts.
2. We successfully installed a rain barrel and the students used it to water the pollinator garden and learn about how to use our natural resources in creative ways.

0. What voices are being centered in the school's EE program? What voices are currently missing in the EE program?

The Montessori method takes a child-centered holistic approach to education. Students are encouraged to take ownership of their education. The teacher is trained to provide the optimal environment and then allow the child to follow their passion and do the work of learning from that environment. The method also stresses the importance of independence, personal responsibility and care of the environment (inside and outside). For these reasons, TRM student's voices are very important when it comes to our EE program. We have made a conscious effort to include students in

as much of the planning and development of our program as possible. For example, students worked to maintain the pollinator garden that sits at our lower level.

Many of our TRM families have also become involved in helping our EE program to develop as indicated by the many donations we received to improve our outdoor spaces.

One area that could be improved upon would be the involvement of our special education department in the ELP process and planning. We are hopeful that by having a Director of Teaching and Learning and in house SPED Coordinator that we are better able to bridge the gap between special education and general education in all areas, including our environmental learning plan.

0. Based on the results from this year, what are some of your plans for EE in the school next year? Include how you plan to increase students' environmental literacy during periods of distance learning should they occur.

We plan to simplify our ELP and create more authentic experiences for students to engage with environmental studies. We are a Montessori school so will not be implementing any type of distance learning. Ultimately we hope that the ELP merges seamlessly with our Montessori practices and doesn't feel disjointed or that we are just doing another thing.

Exhibit A

RENEWABLE ENERGY REPORT

1 = incomplete and dissatisfactory; 5 = complete and highly satisfactory

The information presented in the report is accurate and sources are cited appropriately.

1 2 3 4 5

Critical thinking skills were used to analyze the topic.

1 2 3 4 5

The information is complete. The report has an introduction, body and conclusion.

1 2 3 4 5

The project and presentation are visually appealing.

1 2 3 4 5

All students participated and were prepared for the presentation.

1 2 3 4 5

Exhibit B

TRM ENVIRONMENTAL FAIR RUBRIC

1 = incomplete and dissatisfactory; 5 = complete and highly satisfactory

Students found interesting and complete information about the topic.

1 2 3 4 5

The presentation reflects accurate information.

1 2 3 4 5

All students participated in creating the visual presentation.

1 2 3 4 5

Students were appropriately prepared for the verbal explanation of the project and posters.

1 2 3 4 5

All students participated in the verbal presentation of the project.

1 2 3 4 5

Students engaged the audience and appropriately answered questions regarding the project.

1 2 3 4 5



Internal Controls Policy

Date Created: 06/27/2019

Approved By: TRM Board of Directors

Date Approved: 06/27/2019

Date Reviewed: 09/20/2023

Internal Controls Policy

Three Rivers Charter School has incorporated its understanding of significant audit areas into this Internal Control Policy. A standard chart of accounts is used under the UFARS system that is mandated by the Minnesota Department of Education.

I. Cash and Investments, Receipts, Revenue, and Receivables

a. The TRM Board has delegated the duties of investing cash on hand not required for immediate expenditure to the School Director or his designee. Annually, a resolution is passed that allows these individuals to invest idle School cash. This resolution also allows these individuals to designate such depositories where investing takes place. This annual resolution is considered to be the "investment policy" of the School. School Business Solutions and School Accounting & Payroll Manager are responsible for reconciling the bank accounts. The School board treasurer oversees school finances and ensures that reconciled bank accounts agree with the general ledger.

b. The School's primary revenue sources consist of state/federal grants and aids. State/federal grants and aids are received via wire transfers and by check (received via filing of progress or completion reports or EDRS reports). For amounts received by check, the check is routed to the Accounting & Payroll Manager for inclusion in the next deposit. This information is shared with School Business Solutions, where the appropriate account coding is noted and entered into the accounting system. Other receipts are tallied by the Accounting & Payroll Manager for deposit and reported to School Business Solutions for inclusion into the accounting system. School Business Solutions, on the Finance office's direction, makes Skyward entries, computes and records receivables (accounts, taxes, IDEAS, and state and federal programs), including reconciling amounts with the IDEAS and various grant agreements. The Director and Budgets Manager, with School Business Solutions' help, as needed, work with department heads to identify federal financial assistance. School Business Solutions, the Special Education Director and Budgets Manager reconcile differences between EDRS and UFARS.



Internal Controls Policy Cont.

II. Cash Disbursements, Expenditures for Goods and Services and Accounts Payable

a. The School's accounts payable/finance office consists of two full-time persons and one on demand person at this time. (Accounting & Payroll Manager; Headteacher; Office Administrator). Check signers are approved or changed by the Board of Directors. Check signers may access online banking by setting up passwords with the bank. Once the check is signed it is mailed with an invoice copy to the vendor for payment. Since the approved amount was compared to the budget and approved by the Director or department head prior to purchase, the approval process is considered complete. School Business Solutions currently maintains a vendor login Skyward that the Budgets Manager periodically reviews. The school board receives and reviews a disbursement report as part of the monthly financial reports; it lists all checks disbursed, including vendor names. There are additional controls that the district uses to monitor disbursements. A budget-to-actual comparison report and a list of check disbursements (which includes check number and vendor) are prepared monthly by School Business Solutions, and are reviewed by the board treasurer, board finance committee, Budgets Manager, School Director, department heads and Board of Directors.



Internal Controls Policy Cont.

III. Payroll and Related Liabilities

a. The School uses a separate payroll service, PAYCHEX. Accounting & Payroll Manager, performs Onsite payroll duties. The Budgets Manager would assist in Budgets Manager's absence if needed. All contracted employees are paid twice a month, the 15th and 30th. All others are paid on the 15th and/or 30th for time worked. The Director establishes salaries/rates of pay. Salaried teaching positions are paid based on terms of employment. The Director position is paid based on an individual contract. These employees are not required to complete timesheets, unless their salaries are funded by a federal grant AND another source of funding. Contracted employees working summer program do complete timesheets, as do other contracted employees performing duties outside their contract. Other salaried or hourly employees are paid based on signed terms of employment, which include pay rate, benefits, date of employment, title, and other employment data. All contracted employees will move from contracts to terms of employment in FY09. Time records are completed by hourly employees, substitute teachers and any employees paid by two or more agencies. Attendance records are kept by Administrative Assistant and Accounting & Director for payroll. All time sheets are approved by the School Director or program director and submitted to Accounting & Payroll Manager for processing. All payroll statements are prepared and signed by computer (digitized signatures). Accounting & Payroll Manager is the only person who has access to the payroll password in the PAYCHEX database. She/he will continue training another employee to perform payroll duties in _____. Accounting & Payroll Manager will distribute payroll checks. The School requests that employees use direct deposit. At this time, most of the district's employees use direct deposit (some may not). Federal and state payroll withholdings and PERA are submitted electronically. All other withholdings are submitted by check through the U.S. mail.



Internal Controls Policy Cont.

IIV. Debt and Debt Service Expenditures

a. The School uses separate types of debt to finance operations and to provide funds for capital and other improvements. All debt is approved by the Board. Debt service expenditures are made in accordance with established repayment schedules approved in the original issue. Generally, short-term tax anticipation certificates are used to provide funding for operations and to manage cash flow for the district. Bonded debt, grants, certificates of participation, and/or loans by the School or TRM Building Company are used for capital improvements.

V. Fund Equity

a. Fund equity of the School is accounted for in accordance with prescribed accounts as determined by the Minnesota Department of Education and UFARS. The School is required to maintain reserved fund balances for unemployment, severance, transportation, safety, community education, equipment, facilities, disabled accessibility, building construction, and debt service, if school is expending money in those funds. All other fund balances are unreserved. The Budgets Manager or the School Director's designee is the person responsible for ensuring that fund balances are properly adjusted.

VI. Federal Grant Programs

a. The School has approximately twelve (12) federal financial assistance programs. The responsibility for managing each program falls under the School Director or his or her designee. The Finance Office staff and Director of Special Services work with the School Director to track financial information. The board treasurer has oversight of federal grant programs. All external reporting is the responsibility of the applicable program director. The School Director, Director of Special Services and Budgets Manager review and summarize federal programs at the fiscal year end including the recording of federal receivables.

VII. Capital Assets

a. For capital assets, the School uses guidance made available from MDE and the national Association of School Business Officials (ASBO) for purposes of estimating the useful lives of capital assets when calculating depreciation.



Internal Controls Policy Cont.

VIII. Building Company Transactions

a. The transactions of the TRM Building Company were handled via journal entries for fiscal 2010.

b. Prior to FY10, this was reported in UFARS as a course code 008 using the same finance system as was used for the School and using the same checking account, as the LILA Building Company does not have its own (uses a Due to / Due from structure for the amount of cash used). Otherwise the structure of transaction approval and recording and reconciliation is the same as has been documented above for the School. In fiscal year 2010, the course code changed to 050, due to changes in UFARS codes made by the state related to implementation of SERVS Financial. The TRM Building Company uses Fund 50 in UFARS as well.



Non-Discrimination Policy

Date Created: 06/27/2019

Approved By: TRM Board of Directors

Date Approved: 06/27/2019

Date Reviewed: 09/20/2023

Three Rivers Montessori Nondiscrimination Policy

Three Rivers Montessori does not and shall not discriminate on the basis of race, hair features based on race, color, religion, creed, gender, gender expression, age, national origin, ancestry, disability, marital status, sexual orientation, status with regarding to public assistance, or military status, in any of its activities or operations. These activities include, but are not limited to, hiring and firing of any staff, selection of volunteers and vendors, and provision of services. Three Rivers Montessori is committed to providing an inclusive and welcoming facility and environment for all.

This statement is in accordance with the provisions of Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and Regulations of the U.S. Department of Health, the Minnesota Human Rights Act Minn. Stat. Ch. 363A, and Human Services issued pursuant to these statutes at Title 45 Code of Federal Regulations Parts 80, 84, and 91.