

LATAH COMMUNITY FOUNDATION APPLICATION

Date of Application: 4/20/2018

Legal Name of Organization Moscow Day School Inc.

Address 425 S. Van Buren Street

City Moscow State Idaho Zip 83843

Telephone Number: 208 882 8426

List Individuals Responsible:

- Chair or CEO: Kara Ardern, Jeana Boyd, Kevin Lewallen, Kendra Rathbone, and Melanie A. Wolf
- Title: Board of Directors
- Telephone Number: 208-882-8426
- Email Address: moscowdayschool@frontier.com

Contact Person (if different from above) title/telephone number/email address

Melanie A Wolf, Executive Board Member, 973-223-0615, melanie.a.neuilly@gmail.com

DO YOU QUALIFY?

Is your organization an IRS 501(c)(3) not-for-profit? Yes No

If no: Is your organization a public agency, governmental unit or religious institution: Yes No

If no: What qualifying organization will server as your name of fiscal agent (fiscal sponsor)?

BUDGET

- Total Annual Organization Budget: \$ 274,702.76
- Total project budget (for support other than general operating): \$ \$5,138.65
- Total of other committed funding for project: \$ \$2,138.65
- Dollar amount being requested: \$ \$3,000

PROPOSAL SUMMARY

Please give a 2-3-sentence summary of the request:

To ensure Moscow Day School can accomplish its mission of creative a positive preschool environment for early childhood development, we request funding to replace outdoors shock absorbing tile around play equipment in the toddler area of the outdoors classroom at our S. Van Buren Street Location. This is part of a larger fundraising effort to replace all toddler play equipment.

AUTHORIZATION

Name of top paid staff and/or Board Chair (please print or type): Melanie A. Wolf

Signature: _____

A. Organizational Information:

1. Summary of Organization:

Moscow Day School, founded in 1981, is a 501-C3 nonprofit focused on creating a positive preschool environment. The school promotes healthy development through stimulating, constructive education with a primary focus on providing high quality early childhood development. While initially Moscow Day School only serviced pre-school-aged children, it expanded in 2015 to open classrooms for toddlers and infants. Today, Moscow Day School provides infant, toddler and pre-kindergarten education centered around early childhood physical and social development for 60 students annually.

Moscow Day School collaborates with local organizations to expose students to as many aspects of their community as possible. Every month, a new adventure awaits as students are introduced to the lives of firefighters, the role of recycling, the latest Latah County Fairground adventure, and even a locally-owned apple orchard, just to name a few. Moscow Day School has actively built and cultivated relationships with organizations such as these over time. The school broadens each child's involvement and depth of experience by exposing students to Latah County and the world at their fingertips.

2. Description of Current Programs, Activities, Service Statistics, Accomplishments, and Strengths:

Programs available at the Moscow Day School are developed under the Creative Curriculum theory. This form of preschool education uses teacher-directed and child-initiated learning that keys in on individual learning abilities to help spark those "aha!" moments and encourages children to pursue questions rather than repeat answers. This early-stage learning is critical for fostering engagement and interest for learning in youngsters as they progress to kindergarten.

A key aspect of the curriculum is stimulation at all levels – especially physical activity. Moscow Day School promotes this by allowing students to develop strong physical and spatial awareness through activity, play, and interaction with the world around them whenever possible.

Students are led, encouraged, and inspired by Moscow Day School's eight teachers and one full-time director. In addition to curriculum, instructors engage students with alternative activities, such as field trips, story time at the locally-owned bookstore Book People in Moscow, foreign language and music lessons, and even yoga classes.

The organization is currently at its 60-student capacity generating revenues from donations, fundraising and tuition of \$286,465 as reported in 2016.

3. Organization's Relationship With Other Organizations Working to Meet the Same Needs:

Moscow Day School operates as a parent-led cooperative with monthly meetings of volunteer parents. This involvement helps to actively guide curriculum changes, fundraising, and overall advancement.

The school has been active for 37 years and holds annual fundraisers and community events regularly to supplement tuition. Moscow Day School organizes an August ice cream social, quarterly family-oriented socials, and bi-annual performances and fundraisers, all of which are planned and executed in collaboration with the parent-volunteers. The spring student concert and spaghetti dinner is a recurring hit.

The heavy involvement of volunteer parents helps control overall costs without cutting into educational integrity. This active volunteer participation fosters a healthy preschool environment that is vastly different from a drop-in childcare facility.

B. Purpose of Grant:

1. Situation:

a. Multiple studies emphasize the benefits of outdoor play for the cognitive, social, and emotional development of toddlers, including improving vision (Sherwin et al., 2012), promoting social skills and increasing attention span (Faber Taylor & Kuo, 2011), reducing stress (Chawla et al., 2014), and increasing Vitamin D levels essential to bone strength (Radakrishnan, 2015). Indeed, pedagogical resources for toddler education stress the importance of outdoor play and suggest that physical stimulation within the first years of life are critical for brain development and motor skills, which have a lasting impact as toddlers grow (Pica, 2008).

b. While safe outdoor equipment is available to the older students at Moscow Day School, a significant gap exists in the play equipment available to the toddlers. When the school expanded to open the toddler classroom in 2015, teachers created an outdoor play area for these students with a combination of donated items and equipment purchased by the school, including a climbing structure, sandbox, picnic table, teeter totter, and basketball hoop. Significant wear and tear over the past three years means that this equipment is a safety concern and in dire need of replacement. Donated equipment was in heavily used condition when the school inherited it and the overall quality of newly purchased equipment has been limited by the school's budget. Neither donated nor recently purchased equipment has been able to withstand constant use. In addition, the school has been unable to afford safe outdoors shock-absorbing tiles for the toddler outdoor play area that will absorb the frequent falls of these students. To provide a safe space for toddler outdoor play, and to avoid having to replace poorer-quality equipment every few years, Moscow Day School is seeking to purchase heavy-duty outdoor play equipment, especially outdoors shock-absorbing tiles. Yet current fundraising efforts are not enough to meet the needs for new toddler playground equipment after basic operating costs have been met.

2. Specific Activities:

a. In keeping with the organization's mission statement and curricular goals, Moscow Day School seeks funding to replace equipment in the outdoor toddler play area. Of special importance is outdoors shock-absorbing tiles for the playground which will permit more active gross motor skill development, toddler-sized play vehicles, a crawl-through caterpillar that will encourage curiosity

and promote social skills, and an outdoor easel and outdoor learning kits that will foster increased attention spans.

b. Upon successful award, equipment will be purchased, assembled, and deployed by the staff and parent-volunteers.

c. Equipment installation timeline is estimated to take 2-4 weeks. Equipment will be ordered, shipped and delivered within the first week. Installation of hard-mounted fixtures will take approximately 1-2 weeks.

d. Improving the equipment will benefit the community by providing a greater depth of education to students in the toddler age group. This will bolster each stage of learning by providing a more stable foundation at a key point in childhood development. Students who have had the opportunity to learn and grow at Moscow Day School will enter local K-12 education more prepared, inquisitive and eager to learn. By alleviating the need to purchase new equipment every three years, the new industrial-strength equipment will also allow the school to invest in other areas of childhood education, such as indoor play supplies and field trip activities for all Moscow Day School students.

e. Moscow Day School will be able to build new and stronger curriculum around updated playground equipment, especially in terms of social skill and gross motor skill development and stress relief. Students will be able to use their bodies as tools for learning and develop a greater understanding of the world around them.

3. Impact of Activities:

a. The current toddler group and new toddlers entering Moscow Day School will have a greater venue for stimulating cognitive, social, and emotional development with the addition of a few essential playground structures and toys. These components will directly impact the youngest group of students by bringing outdoor physical activity in line with overall educational goals. Young minds will soak up vivid colors, textures, and environments, develop greater interest in their surroundings, and feel safer exploring the potential of their bodies and minds. The new outdoor play equipment will help these toddlers learn concrete and abstract forms of the world around them and challenge their own abilities. Parents and staff will be able to observe these improvements as students continue to learn and grow from the efforts of the Moscow Day School.

b. Of Moscow Day School's annual 60-student capacity, 6 are toddlers. Since opening the toddler classroom three years ago, the school has educated thirty-six children aged 18 months to 2.5 years. This number will only continue to grow year-to-year.

c. As new studies on early childhood development become available, Moscow Day School and the parent-volunteers will be able to adapt and provide greater levels of toddler stimulation in years to come.

C. Evaluation:

1. How Will You Measure the Effectiveness of Your Activities?:

Moscow Day School will measure the effectiveness of its toddler outdoor play area via the National Health and Safety Performance Standards “Caring for Our Children” Guidelines and the outdoor portion of the Infant Toddler Environmental Rating Scale. Both schemes assess the intrinsic value and development of toddlers through safe and special sensory experiences. Incident reports will also be tabulated following a before-and-after design to ensure progress in terms of safety.

2. Definition of Criteria for a Successful Program:

By the end of the funding period, Moscow Day School intends to have in place the critical pieces of equipment needed to enhance toddler learning through improved and safer outdoor play structures. Success will be measured by interaction, involvement and inspiration of the toddlers according to the rubrics listed above.

3. Who Will Be Involved in Evaluation Work?

Teaching staff will evaluate the selection, procurement, and implementation of each piece of equipment. They will then conduct on-going evaluation of the use of the equipment and their impact on student development through the use of the National Health and Safety Performance Standards and then Infant Toddler Environmental Rating Scale in combination with student progress and incident reports.

4. How Will Evaluations be Used to Improve Your Program?

Teaching staff at Moscow Day School have carefully selected the new outdoor toddler play equipment based on the guidelines and rubrics listed above and will carefully monitor outdoor play to measure its pedagogical effects. As equipment improves, so will the curriculum overall.

Works Cited:

- Chawla, Louise, Kelly Keena, Illene Pevec, and Emily Stanley. “Green Schoolyards as Havens from Stress and Resources for Resilience in Childhood and Adolescence.” *Healthy & Place*. July 2014: 28: 1-13.
- Faber Taylor, Andrea, and Frances E. Kuo. “Could Exposure to Everyday Green Spaces Help Treat ADHD? Evidence from Children’s Play Settings.” *Applied Psychology: Health and Well-Being*, November 2011, 3: 281-303.
- Pica, Rita. “Take it Outside.” *Early childhood News: The Professional Resource for Teachers and Parents*. Posted in 2008, retrieved on March 21, 2018 from: http://www.earlychildhoodnews.com/earlychildhood/article_view.aspx?ArticleID=275
- Radhakrishnan, Kaddakal. “Think Your Child Gets Enough Vitamin D? You Might Be Surprised.” *Cleveland Clinic*. Posted on November 17, 2015, Retrieved on March 21, 2018 from: <https://health.clevelandclinic.org/think-child-gets-enough-vitamin-d-might-surprised/>
- Sherwin, Justin C., Mark H. Reacher, Ruth H. Keogh, Anthony P Khawaja, David A, Mackey, and Paul J. Foster. “The Association Between Time Spent Outdoors and Myopia in Children and Adolescents.” *Ophthalmology*, October 2012, 119:10: 2141-2151.

MOSCOW DAY SCHOOL, INC.

MOSCOW, IDAHO

Compiled Financial Statements

For the Years Ended August 31, 2017 and 2016

Board of Directors and Members
Moscow Day School, Inc.
Moscow, Idaho 83843

Management is responsible for the accompanying financial statements of Moscow Day School, Inc. (an Idaho nonprofit organization), which comprise the statements of financial position as of August 31, 2017 and 2016, the related statements of activities for the years then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We draw your attention to Note 1 of the financial statements that discloses management has elected to omit substantially all of the disclosures and statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Moscow Day School, Inc.

Hayden Ross, PLLC

Moscow, Idaho
February 25, 2018

Moscow Day School, Inc.
Statements of Financial Position
August 31, 2017 and 2016

	Aug 31, 17	Aug 31, 16	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Zions Checking *0859	-5,169.75	3,315.52	-8,485.27
Zions Fundraising 0906	2,889.83	934.12	1,955.71
Zions - Scholarship Fund 0898	13.52	13.52	0.00
Zions Deposit Acct *0867	3,700.62	4,000.62	-300.00
Total Checking/Savings	1,434.22	8,263.78	-6,829.56
Accounts Receivable			
Accounts Receivable	1,409.75	-639.47	2,049.22
Total Accounts Receivable	1,409.75	-639.47	2,049.22
Total Current Assets	2,843.97	7,624.31	-4,780.34
TOTAL ASSETS	2,843.97	7,624.31	-4,780.34
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Payroll Liabilities			
Federal Taxes Payable	-780.94	2,810.52	-3,591.46
Idaho Taxes Payable	618.00	319.00	299.00
Idaho Unemployment Taxes	261.54	294.36	-32.82
Total Payroll Liabilities	98.60	3,423.88	-3,325.28
Deposits Held	3,500.00	4,000.00	-500.00
Total Other Current Liabilities	3,598.60	7,423.88	-3,825.28
Total Current Liabilities	3,598.60	7,423.88	-3,825.28
Total Liabilities	3,598.60	7,423.88	-3,825.28
Equity			
Unrestricted Net Assets	200.43	-3,872.29	4,072.72
Net Income	-955.06	4,072.72	-5,027.78
Total Equity	-754.63	200.43	-955.06
TOTAL LIABILITIES & EQUITY	2,843.97	7,624.31	-4,780.34

See accountant's compilation report and selected information.

Moscow Day School, Inc.
Statements of Activities
For the Years Ended August 31, 2017 and 2016

	Sep '16 - Aug 17	Sep '15 - Aug 16	\$ Change
Ordinary Income/Expense			
Income			
Revenue			
Tuition	262,700.97	252,487.60	10,213.37
Late Payment Penalties	140.00	160.00	-20.00
Extra Child Care	1,725.63	4,300.89	-2,575.26
Donations	1,406.21	774.25	631.96
Fund Raising	2,161.07	2,444.45	-283.38
Materials & Snacks Income	6,130.00	6,370.00	-240.00
Interest - Non Checking Account	0.38	2.75	-2.37
Revenue - Other	0.00	500.00	-500.00
Total Revenue	274,264.26	267,039.94	7,224.32
Yearbook	101.00	0.00	101.00
Bad Debt	337.50	874.74	-537.24
Total Income	274,702.76	267,914.68	6,788.08
Gross Profit	274,702.76	267,914.68	6,788.08
Expense			
Advertising	52.00	0.00	52.00
Fixed Expenses			
Gross Salaries	193,152.56	179,220.44	13,932.12
Payroll Taxes	16,537.93	15,602.53	935.40
Insurance	3,723.88	3,546.88	177.00
Workers Comp Insurance	3,414.00	3,008.00	406.00
Materials & Snacks Expense	6,312.90	5,582.02	730.88
Telephone/Internet	1,806.78	1,804.34	2.44
Rent	29,400.00	28,200.00	1,200.00
Laundry	2,846.34	2,813.72	32.62
Accounting	4,500.00	4,500.00	0.00
Total Fixed Expenses	261,694.39	244,277.93	17,416.46
Office Supplies	753.74	130.68	623.06
Postage & Shipping	601.26	0.00	601.26
Professional Services Acct	1,905.00	2,250.00	-345.00
Utilities	367.34	803.93	-436.59
Variable Expenses			
Bank Charges	115.50	93.52	21.98
Compliance & Training	1,367.00	911.00	456.00
Operating Expenses	60.00	0.00	60.00
Capital Outlay	0.00	331.20	-331.20
Supplies, Books, Etc	7,312.72	14,357.10	-7,044.38
Field Trips, Themes, Yr. End	645.62	84.00	561.62
Teacher Appreciation	40.48	0.00	40.48
Photocopy & Office Supplies	742.77	354.67	388.10
Yearbooks & Parent Handbooks	0.00	247.93	-247.93
Total Variable Expenses	10,284.09	16,379.42	-6,095.33
Payroll Expenses	0.00	0.00	0.00
Total Expense	275,657.82	263,841.96	11,815.86
Net Ordinary Income	-955.06	4,072.72	-5,027.78
Net Income	-955.06	4,072.72	-5,027.78

See accountant's compilation report and selected information.

MOSCOW DAY SCHOOL, INC.
Moscow, Idaho

**SELECTED INFORMATION – SUBSTANTIALLY ALL OF THE DISCLOSURES REQUIRED
BY THE U.S. GAAP FINANCIAL REPORTING FRAMEWORK ARE NOT INCLUDED**

August 31, 2017 and 2016

NOTE 1 OMISSION OF SUBSTANTIALLY ALL DISCLOSURES

Management has elected to omit substantially all of the disclosures and statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Moscow Day School Latah Community Foundation Grant Application April 2018
Toddler Playground Rehab Project Budget

Item	Vendor	Unit Price	Amount
Jamboree Playground Tiles - Safety	Rubber Flooring Incorporated	\$25	158
Puppy Riders (hobby horses)	Discount School Supply	\$84.94	6
Crawl-Through Caterpillar	Discount School Supply	\$416.86	1
Great Outdoor Playhouse	Discount School Supply	\$262.15	1
Total project costs			

***For Moscow Day School Fundraising, see Other Funding Sources Attachement**

****158 tiles covering 632 sqf for \$6.25/sqf**

Total Price Funding Source

\$3,950** Latah Community Foundation Grant + Moscow Day School Fundraising*

 \$509.64 Moscow Day School Fundraising*

 \$416.86 Moscow Day School Fundraising*

 \$262.15 Moscow Day School Fundraising*

\$5,138.65

**Moscow Day School Latah Community Foundation Grant Application April 2018
Toddler Playgroung Rehab Project Budget - Other Funding Sources**

Moscow Day School Fundraising Efforts - 2018	Date	Fundraising goal
Spring spaghetti feed	4/27/18	\$500
Moscow Renaissance Fair Pie Booth	18-5/6/2018	\$2,000
Moscow Food Co-Op Dime-a-Time	8-5/31/2018	\$400
Total		\$2,900

Internal Revenue Service

Date: February 15, 2007

MOSCOW DAY SCHOOL INC
405 S VAN BUREN ST
MOSCOW ID 83843-2940

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Edwards 31-07427
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
82-0351108

Dear Sir or Madam:

This is in response to your request of February 15, 2007, regarding your organization's tax-exempt status.

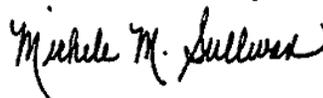
In January 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

**Latah Community Foundation Grant
Moscow Day School Application
Supporting Materials
April 2018 Cycle**

Board Members and Affiliations

Kara Ardern, Moscow School District
Jeana Boyd, Pullman Regional Hospital
Kevin Lewallen, University of Idaho
Kendra Rathbone, University of Idaho
Melanie A. Wolf, Washington State University

Key Staff

Shannley Moon is the Lead Teacher in the Toddler Class, the class which will be the most direct beneficiary of the requested capacity building funding. Shannley brings six years of childcare experience with an emphasis mainly with infants and toddlers. She is currently working on her Infant/Toddler Child Development Accreditation (CDA). Rene Northrup is the Lead Teacher in the Infant Room at Moscow Day School, the class which will be the secondary beneficiary of the requested capacity building funding. She has over twenty years of experience working with infants and young children. As is customary at Moscow Day School, a parent-ran early childhood education center, all teachers, aides, and parents will be involved in the installation of the shock absorbing tiles obtained as a result of this grant award, as well as corollary project equipment obtained with other funds.