



**EWING MARION KAUFFMAN SCHOOL, INC.  
FINANCE / AUDIT – JOINT COMMITTEE MEETING PACKET  
Monday, April 8, 2024**

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**EWING MARION KAUFFMAN SCHOOL, INC.**  
**FINANCE / AUDIT COMMITTEES - MEETING AGENDA**

**Meeting Information**

Monday, April 8, 2024

5:30 pm CT

Virtual Meeting via Zoom

All attendees will participate virtually.

The virtual meeting may be accessed through a Zoom video link or via telephone:

<https://us02web.zoom.us/j/6772799650>

Dial in number: +1 (669) 900-6833

Meeting ID: 677 279 9650

**Agenda**

● **CALL TO ORDER**

- Welcome guests
- Review and discuss meeting agenda
- Approve meeting minutes from last meeting
  - *Action: Approve the 1.29.2024 meeting minutes*

● **FINANCE ITEMS**

- April 2024 Treasurer's Report (Financials as of February 29, 2024)
- January 2024 and February 2024 Check Registers
  - *Action: Recommend that the Board approve the April 2024 Treasurer's Report, including the January 2024 and February 2024 Check Registers*
- FY24 Auditor Selection: Staff Recommendation – Marr & Company
  - *Action: Recommend that the Board approve Marr & Company as the School's FY24 Auditor*
- Purchase of School Vans
  - *Action: Recommend that the Board approve the use of cash reserves to purchase up to four, 8-passenger minivans for a total cost no greater than \$160,000 before taxes and fees; purchase must be deferred until the school has confirmed it can get the requisite insurance and until the Board has approved related policies and procedures around drivers, use and maintenance.*

● **CLOSED SESSION / EXECUTIVE SESSION**

- Close meeting pursuant to R.S.Mo 610.021(6) - discussion of a student matter, R.S.Mo 610.021(1) - discussion of legal matters and R.S.Mo 610.021(3) - discussion of a personnel matter

● **COMMUNITY FORUM**

- The Committee will hear comments from community members regarding items on the agenda or other issues that should be brought to the Committee's attention. Individual comments are limited to three minutes. It is anticipated the time allotted for the community forum will be no longer than fifteen minutes, unless time is extended by the Committee Chair. Individuals who do not have an opportunity to speak during the allotted time will be given first opportunity at the next regularly scheduled Committee meeting.

● **ADJOURN**

**Next Meeting**

Board Meeting: Wednesday, April 10, 2024 at 9:00 AM (fully virtual meeting)

<https://us02web.zoom.us/j/6772799650>

Dial in number: +1 (669) 900-6833

Meeting ID: 677 279 9650

**MINUTES OF REGULAR MEETING OF THE  
FINANCE COMMITTEE OF THE  
BOARD OF DIRECTORS OF  
EWING MARION KAUFFMAN SCHOOL, INC.**

**January 29, 2024**

A regular meeting of the Finance Committee of the Board of Directors of Ewing Marion Kauffman School, Inc., a Missouri nonprofit corporation exempt from federal taxation under Internal Revenue Code § 501(c)(3), was held at the Ewing Marion Kauffman School in Kansas City, Missouri on January 29, 2024, pursuant to public notice provided at least 24 hours in advance. The meeting was held using audio-video technology with a link provided in the notice and with opportunities for all to hear and be heard and see and be seen.

Participating were Kristin Bechard, Treasurer; Jerry Williams, Board Chair; and Vickie Harris.

Also participating from the School were John Tyler, Secretary and General Counsel; Katie Pasniewski, Chief Operating Officer; Matt Overbaugh, Director of Finance; and Jamie Berry from EdOps, the School's contracted accounting firm.

No community members were present.

Ms. Bechard chaired the meeting and Mr. Tyler served as secretary. Ms. Bechard called the meeting to order at 5:31 pm., welcomed those in attendance, and previewed the agenda.

After discussion and upon motion duly made (Williams) and seconded (Harris), the Committee unanimously approved the minutes from its meeting of January 8, 2024.

**Treasurer's Report**

Mr. Overbaugh presented the Treasurer's report, including an overview of his presentation, that W2s and 1099s have been distributed, a revised forecast projected to reduce cash holdings by about \$800,000 along with then also reducing projected days of cash (from 219 to 196), the ability to use the prior year's WADA which helps income and its flow, explanation of revenue changes (interest income and transportation funding), offsets by lower Prop C and Title funds, and expense changes in the forecast with an increase of \$900,000 and the reasons for the changes (salary and benefits, transportation, occupancy services (security and janitorial), and student expenses (food due to inflation and timing for tech expenses)).

He also reported that planning for FY2025 has begun and will be presented to the committee in April with a full board vote expected in May.

Discussion followed, including about transportation costs and how shared routing with University Academy results in savings of about 25% and not being as affected by the shortage of bus drivers.

Mr. Overbaugh highlighted the status of key performance indicators for the statuses of days of cash, staffing, and enrollment which either exceed objectives or are close to them.

He provided an overview of the forecast, including an increase in revenue of \$590,000, a decrease in expenses of \$239,000, a change in net income at an increase of \$352,000, and change in cash at the same amount.

After discussion and upon motion duly made (Harris) and seconded (Williams), the committee voted unanimously to recommend that the board approve the Treasurer's report, including the check register, as presented.

### **Other Items**

Ms. Bechard explained the proposed change to the signature card at Commerce Bank to add Mr. Overbaugh as a signatory to the operating account and the rationale for doing so such that only the following are authorized signatories to the account: Hannah Lofthus, President/CEO; Katie Pasniewski, COO; Mat Overbaugh, Director of Finance; Jerry Williams, Board Chair; Kristin Bechard, Treasurer; and John Tyler, Secretary.

After discussion and upon motion duly made (Williams) and seconded (Harris), the Committee unanimously approved recommending that the board authorize Mr. Overbaugh as a signatory on the operating account and further approves all standard bank resolutions necessary and appropriate for doing so.

There was no community forum because no community members were present.

Ms. Pasniewski explained that auditors will not need to be engaged by February but can be engaged later. Mr. Overbaugh listed the firms to which RFPs have been sent to provide external financial audit services. Discussion also occurred about the reviewer role traditionally fulfilled by Westbrook.

Ms. Pasniewski highlighted the status of financial services and operations since Mr. Overbaugh joined the staff and how role clarity and responsibilities might evolve over time. Discussion occurred throughout.

There being no further business, the meeting adjourned at 6:15 pm.

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John Tyler, Secretary



E W I N G M A R I O N

KAUFFMAN SCHOOL

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# February 2024 Financials

PREPARED MAR'24 BY



*Ewing Marion Kauffman School  
Finance Monitoring Activities*

	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>
Condensed Financial Packet <sup>1</sup>				X				X				
Comprehensive Financial Packet <sup>2</sup>		X				X			X		X	
EMKS Budget											X	
Tax Return <sup>3</sup>											X	
Annual External Audit Report				X								
Vendor Check Register		X		X		X		X	X		X	
Retirement Committee Review			X					X				

<sup>1</sup>Condensed financial packet consists of financial highlights, income statement and balance sheet.

<sup>2</sup>Comprehensive financial packet consists of financial highlights, revenue and expense analysis, updated annual forecast as applicable, income statement and balance sheet.

<sup>3</sup>Final extended filing date is May.

*Reporting & Compliance Due Dates (Documents available upon request)*

	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>
ASBR <sup>4</sup>		X										
End of Year Report and FER <sup>5</sup>			X									
Federal Payment Request				X				X			X	
403b Plan Audit	X											
1099 and W2 Tax Forms							X					
DESE Budget and Revisions <sup>6</sup>	X									X		

<sup>4</sup>Annual Secretary of the Board Report consists of State reporting on all spending.

<sup>5</sup>End of Year Report is a summary of Title programs; Final Expenditure Report is the final reporting of SWP and SPED.B spending for the prior fiscal year.

<sup>6</sup>DESE requires the SWP and Sped.B portions of the EMKS Budget to be submitted by July 1 and any revisions by April 30.

- **Executive Summary**
- **Key Performance Indicators**
- **Forecast Overview**
- **Cash Forecast**
- **Appendix**
- **Check Register**

- As of 2/29/24, EMKS has a year end cash projection of \$11M. This has not materially changed from the 12/23 forecast. Days of Cash for year end is 195 Days. Forecasted net income is favorable to budget \$0.3M
  - Including restricted cash, the total YE forecast cash balance is \$16,746,548
    - \$100,000 restricted for Board PD
    - \$2,947,669 restricted for facilities
    - \$2,000,000 restricted for strategic planning
- Revenue
  - As noted in prior months, we are using FWADA from FY22 which increases the school's basic formula revenue. If we were using the current enrollment/WADA, revenue would be reduced by \$2M



- Revenue

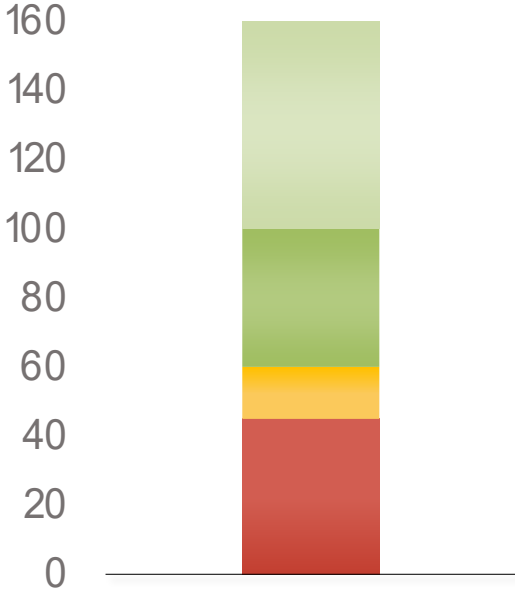
- FY forecast is now \$23.5M or +\$0.1M vs. last forecast. Compared to budget, revenue is +\$0.6M or 2.5% favorable driven by WADA calc., transportation income and interest income

- Expenses

- Compared to budget, expenses are now \$0.4M above budget. Primary drivers of the increase were staff benefits +\$0.2M, occupancy services +\$0.3M, and student expenses +\$0.5M, partially offset by savings in transportation -\$0.3M and staff salaries -\$0.8M

## Days of Cash

Cash balance at year-end divided by average daily expenses

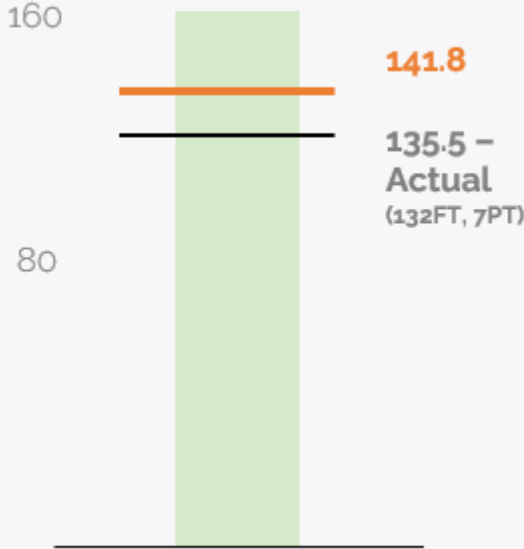


### 193 DAYS OF CASH AT YEAR'S END

The school will end the year with 193 days of cash. This is above the recommended 60 days

## Staffing

Current vs. Budgeted Staffing

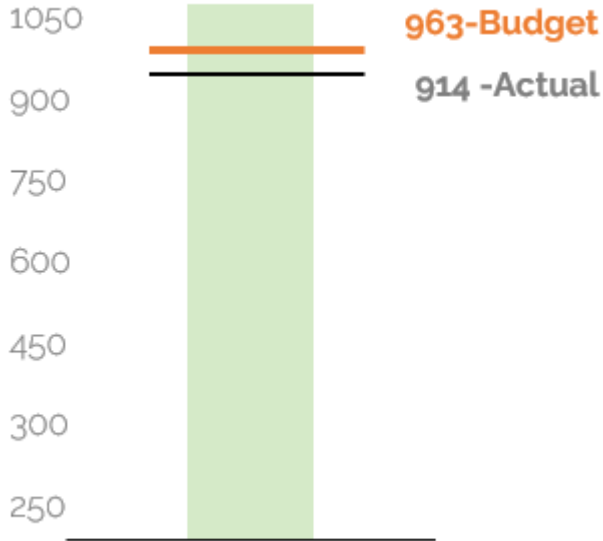


### 95.6% of Budget

The school's budget was set with 141.8 FTE. Currently staffing is at 135.5.

## Enrollment

Current vs. Budgeted Enrollment



### 95% of Budget

The school is currently 5% below the projected enrollment of 963.

# Forecast Overview

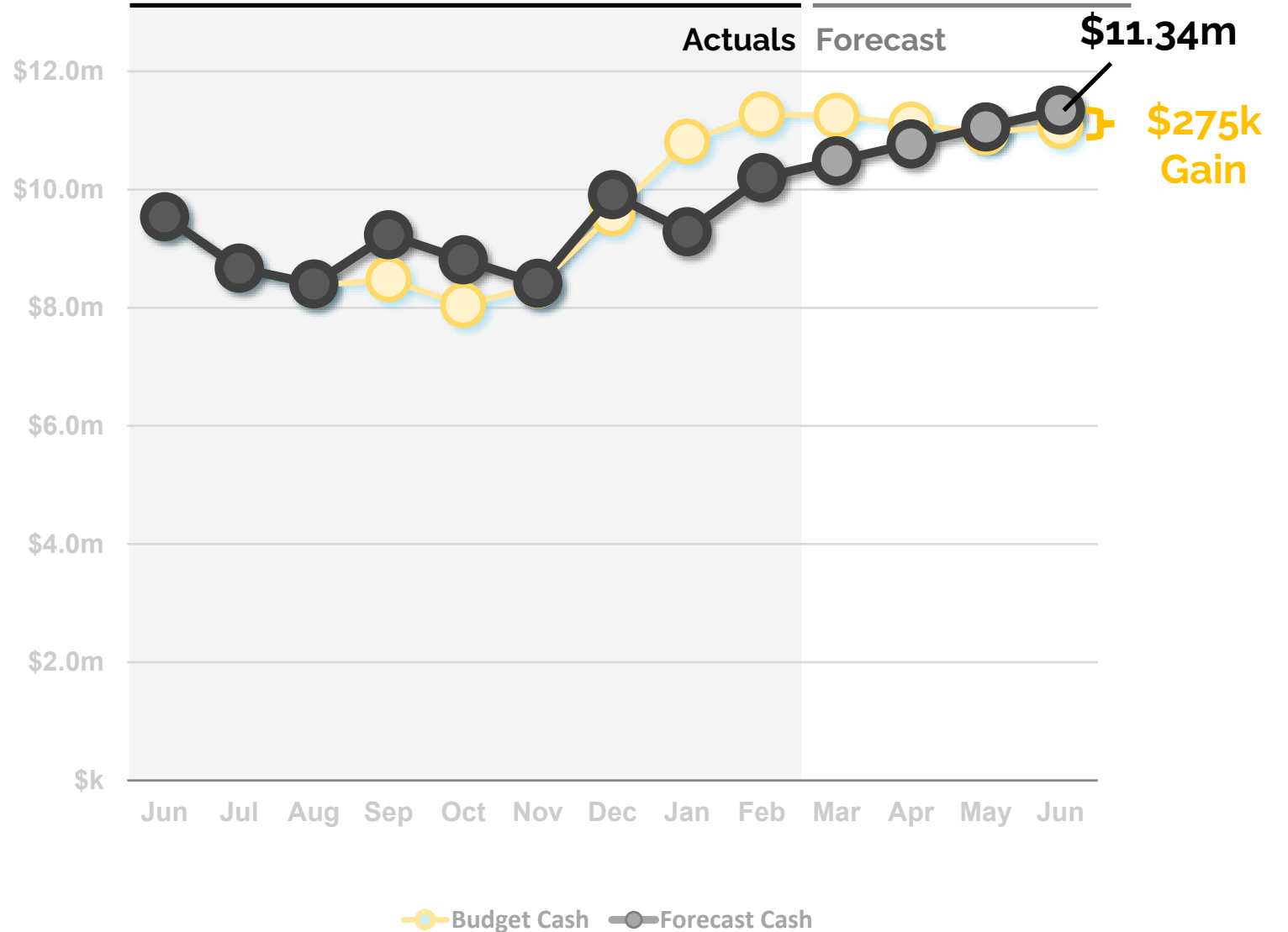


	Forecast	Budget	Variance	Variance Graphic	Comments
Revenue	\$23.6m	\$22.9m	<b>\$719k</b>		Increases to interest income, transportation & food reimbursement, Medicaid and MOScholars
Expenses	\$21.8m	\$21.3m	<b>-\$444k</b>		Expense to budget overages in staff benefits, student direct expenses, occupancy & office/business costs, offset by savings in staff salaries and transportation
<b>Net Income</b>	<b>\$1.8m</b>	<b>\$1.5m</b>	<b>\$274k</b>		
Cash Flow Adjustments	-17.86	0	<b>-17.86</b>		
<b>Change in Cash</b>	<b>\$1.8m</b>	<b>\$1.5m</b>	<b>\$274k</b>		

## 193 Days of Cash at year's end

We forecast the school's year ending cash balance as **\$11m**, **\$275k** above budget.

With the addition of Restricted Cash, the Cash balance at year end is projected to be \$16.6M



	Year-To-Date			Annual Forecast			
	Actual	Budget	Variance	Forecast	Budget	Variance	Remaining
<b>Revenue</b>							
Local Revenue	1,230,233	1,199,310	30,923	1,835,779	1,765,702	70,077	605,546
State Revenue	8,391,612	7,526,889	864,723	12,588,237	12,075,152	513,085	4,196,626
Federal Revenue	2,300,975	2,011,304	289,671	3,288,885	3,220,360	68,525	987,910
Private Grants and Donations	3,043,446	5,213,700	(2,170,254)	5,793,000	5,793,000	-	2,749,554
Earned Fees	64,130	-	64,130	67,291	-	67,291	3,161
<b>Total Revenue</b>	<b>15,030,396</b>	<b>15,951,203</b>	<b>(920,807)</b>	<b>23,573,193</b>	<b>22,854,215</b>	<b>718,978</b> ①	<b>8,542,797</b>
<b>Expenses</b>							
Salaries	5,614,699	6,379,364	764,664	8,732,704	9,569,046	836,342	3,118,004
Benefits and Taxes	2,186,786	2,097,907	(88,878)	3,405,695	3,146,861	(258,834)	1,218,909
Staff-Related Costs	109,635	163,333	53,698	286,992	245,000	(41,992)	177,357
Rent	220,047	200,000	(20,047)	293,396	300,000	6,604	73,349
Occupancy Service	1,816,363	1,625,467	(190,896)	2,732,420	2,438,200	(294,220)	916,057
Student Expense, Direct	899,937	1,096,381	196,443	2,012,403	1,644,571	(367,832)	1,112,466
Student Expense, Food	410,331	333,333	(76,998)	646,619	500,000	(146,619)	236,288
Office & Business Expense	1,381,663	1,218,305	(163,358)	2,159,621	1,827,458	(332,163)	777,958
Transportation	772,860	913,473	140,614	1,124,654	1,370,210	245,556	351,794
Total Ordinary Expenses	13,412,322	14,027,564	615,242	21,394,504	21,041,346	(353,158)	7,982,182
Depreciation and Amortization	-	188,931	188,931	283,397	283,397	0	283,397
Total Extraordinary Expenses	91,334	188,931	97,597	374,731	283,397	(91,334)	283,397
<b>Total Expenses</b>	<b>13,503,656</b>	<b>14,216,495</b>	<b>712,839</b>	<b>21,769,234</b>	<b>21,324,743</b>	<b>(444,492)</b> ②	<b>8,265,579</b>
<b>Net Income</b>	<b>1,526,740</b>	<b>1,734,708</b>	<b>(207,968)</b>	<b>1,803,958</b>	<b>1,529,472</b>	<b>274,486</b> ③	<b>277,218</b>
<b>Cash Flow Adjustments</b>	<b>(865,624)</b>	<b>-</b>	<b>(865,624)</b>	<b>(18)</b>	<b>-</b>	<b>(18)</b> ④	<b>865,606</b>
<b>Change in Cash</b>	<b>661,116</b>	<b>1,734,708</b>	<b>(1,073,592)</b>	<b>1,803,940</b>	<b>1,529,472</b>	<b>274,469</b> ⑤	<b>1,142,824</b>

## ① REVENUE: \$719K AHEAD

Interest income, food and transportation reimbursement, Medicaid and MOScholars

## ② EXPENSES: \$444K BEHIND

Actual expenses higher than budgeted in staff benefits, occupancy services, student direct expenses, office/business expenses, partially offset by 'savings' in staff salaries and student transportation

## ③ NET INCOME: \$274K ahead

## ④ CASH ADJ: \$0K BEHIND

## ⑤ NET CHANGE IN CASH: \$274K AHEAD

# Monthly Financials

Income Statement	Actual								Forecast				TOTAL
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
<b>Revenue</b>													
Local Revenue	238,298	77,645	139,271	141,776	158,236	118,553	144,890	211,565	151,387	151,387	151,387	151,387	1,835,779
State Revenue	1,067,044	1,025,068	1,046,066	1,044,625	1,050,103	1,042,987	1,046,877	1,068,842	1,049,156	1,049,156	1,049,156	1,049,156	12,588,237
Federal Revenue	223,256	349,122	292,924	294,642	280,570	324,595	295,456	240,410	246,977	246,977	246,977	246,977	3,288,885
Private Grants and Donations	0	146,698	1,375,000	0	0	1,448,349	0	73,399	687,389	687,389	687,389	687,389	5,793,000
Earned Fees	1,456	16,702	9,834	8,194	2,075	5,836	5,497	14,535	790	790	790	790	67,291
<b>Total Revenue</b>	<b>1,530,055</b>	<b>1,615,235</b>	<b>2,863,095</b>	<b>1,489,238</b>	<b>1,490,983</b>	<b>2,940,320</b>	<b>1,492,720</b>	<b>1,608,750</b>	<b>2,135,699</b>	<b>2,135,699</b>	<b>2,135,699</b>	<b>2,135,699</b>	<b>23,573,193</b>
<b>Expenses</b>													
Salaries	674,869	693,250	684,401	697,595	710,863	701,190	730,490	722,042	779,501	779,501	779,501	779,501	8,732,704
Benefits and Taxes	214,833	275,171	276,588	279,869	276,099	276,222	295,285	292,719	303,847	303,847	303,847	307,369	3,405,695
Staff-Related Costs	3,378	14,921	17,218	13,181	16,697	15,789	16,309	12,143	44,339	44,339	44,339	44,339	286,992
Rent	0	73,349	0	0	73,349	0	0	73,349	18,337	18,337	18,337	18,337	293,396
Occupancy Service	236,562	296,132	220,653	272,111	177,069	179,038	232,809	201,989	229,014	229,014	229,014	229,014	2,732,420
Student Expense, Direct	186,507	145,039	92,684	80,831	104,325	120,659	85,054	84,838	278,116	278,116	278,116	278,116	2,012,403
Student Expense, Food	0	15,458	79,865	76,140	53,879	55,046	37,040	92,904	59,072	59,072	59,072	59,072	646,619
Office & Business Expense	278,239	96,410	248,306	167,644	65,318	208,262	178,544	138,939	194,490	194,490	194,490	194,490	2,159,621
Transportation	16,400	98,140	170,004	16,230	6,394	185,639	160,074	119,980	87,949	87,949	87,949	87,949	1,124,654
Total Ordinary Expenses	1,610,788	1,707,869	1,789,719	1,603,601	1,483,994	1,741,844	1,735,604	1,738,902	1,994,665	1,994,665	1,994,665	1,998,187	21,394,504
Operating Income	-80,733	-92,634	1,073,376	-114,363	6,990	1,198,475	-242,884	-130,152	141,034	141,034	141,034	137,512	2,178,689
<b>Extraordinary Expenses</b>													
Depreciation and Amortization	0	0	0	0	0	0	0	0	70,849	70,849	70,849	70,849	283,397
Facility Improvements	42,222	1,174	11,693	7,528	4,746	23,972	0	0	0	0	0	0	91,334
Total Extraordinary Expenses	42,222	1,174	11,693	7,528	4,746	23,972	0	0	70,849	70,849	70,849	70,849	374,731
<b>Total Expenses</b>	<b>1,653,010</b>	<b>1,709,043</b>	<b>1,801,412</b>	<b>1,611,129</b>	<b>1,488,740</b>	<b>1,765,817</b>	<b>1,735,604</b>	<b>1,738,902</b>	<b>2,065,514</b>	<b>2,065,514</b>	<b>2,065,514</b>	<b>2,069,037</b>	<b>21,769,234</b>
<b>Net Income</b>	<b>-122,955</b>	<b>-93,808</b>	<b>1,061,683</b>	<b>-121,891</b>	<b>2,244</b>	<b>1,174,503</b>	<b>-242,884</b>	<b>-130,152</b>	<b>70,185</b>	<b>70,185</b>	<b>70,185</b>	<b>66,663</b>	<b>1,803,958</b>
Cash Flow Adjustments	-746,934	-175,183	-228,796	-300,324	-400,245	324,791	-382,849	1,043,916	216,402	216,402	216,402	216,402	-18
<b>Change in Cash</b>	<b>-869,889</b>	<b>-268,991</b>	<b>832,887</b>	<b>-422,215</b>	<b>-398,002</b>	<b>1,499,294</b>	<b>-625,733</b>	<b>913,764</b>	<b>286,587</b>	<b>286,587</b>	<b>286,587</b>	<b>283,064</b>	<b>1,803,940</b>
Ending Cash	8,670,145	8,401,154	9,234,041	8,811,826	8,413,825	9,913,119	9,287,386	10,201,149	10,487,736	10,774,323	11,060,910	11,343,974	

	<i>Previous Year End</i>	<i>Current</i>	<i>Year End</i>
<b>Assets</b>			
Current Assets			
Cash	9,540,034	10,201,149	11,343,974
Accounts Receivable	116,447	463,003	116,447
Other Current Assets	152,136	362,931	152,136
Restricted Cash	5,047,669	5,047,669	5,047,669
Total Current Assets	14,856,286	16,074,752	16,660,226
<b>Total Assets</b>	<b>14,856,286</b>	<b>16,074,752</b>	<b>16,660,226</b>
<b>Liabilities and Equity</b>			
<b>Liabilities</b>			
Current Liabilities			
Other Current Liabilities	11	1,965	-7
Accounts Payable	301,329	211,365	301,329
Accrued Salaries and Benefits	220,264	0	220,264
Total Current Liabilities	521,604	213,330	521,586
Total Long-Term Liabilities	0	0	
<b>Total Liabilities</b>	<b>521,604</b>	<b>213,330</b>	<b>521,586</b>
<b>Equity</b>			
Unrestricted Net Assets	9,287,013	9,287,013	9,287,013
Net Income	0	1,526,740	1,803,958
Temporarily Restricted Net Assets	5,047,669	5,047,669	5,047,669
<b>Total Equity</b>	<b>14,334,682</b>	<b>15,861,422</b>	<b>16,138,640</b>
<b>Total Liabilities and Equity</b>	<b>14,856,286</b>	<b>16,074,752</b>	<b>16,660,226</b>

## January 2024

- Global Payments Inc. - Heartland School Solutions used for school point of sale
  - Spend: \$4,204
- Multiple Individuals - Basketball Refs and KCPD for home games
  - Spend: \$1,400
- OutFront Media Inc – Student Recruitment Billboards
  - Spend: \$11,200
- Multiple Colleges and Universities- Alumni Scholarships



## February 2024

- **Matthew Braun – Speech and Language Services**
  - **Spend: \$4,087**
- **Rachel Linnemeyer – Special Education Testing**
  - **Spend: \$7,440**
- **SageView Advisory Group LLC – 403b Plan Advisor Services**
  - **Spend: \$3,456**
- **Multiple Colleges and Universities – Alumni Scholarships**



# QUESTIONS?

Please contact your EdOps Finance Team:

Jamie Berry

[jamie@ed-ops.com](mailto:jamie@ed-ops.com)

816-444-1530

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Check Register by Type

Payee Type: Vendor		Check Type: Automatic Payment			Checking Account ID: PETTYCASH		Check Amount
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
6141	01/09/2024	X			ALCOZERCON	Alcozer Consulting LLC	962.50
21809	01/09/2024	X			AMERFOOD	American Food and Vending Corp.	18,745.10
21957	01/17/2024	X			AMERFOOD	American Food and Vending Corp.	10,957.80
22149	01/30/2024	X			AMERFOOD	American Food and Vending Corp.	11,246.20
6142	01/09/2024	X			ARRAYEDUC	Array Education, Inc.	1,000.00
106	01/31/2024				SUBERBEN	Benjamin Suber	1,400.00
110	01/31/2024				COLEBRIANN	Brianna Cole	150.00
6149	01/17/2024	X			CASTATED	California State Disbursement Unit	392.00
111	01/31/2024				CROCKETTC	Candace Crockett	700.00
21804	01/09/2024	X			QUINNCAR	Carlin Quinn	500.00
21948	01/17/2024	X			CDWLLC	CDW LLC	1,878.50
6156	01/17/2024	X			TSCHANGCHI	CHI-YOUNG TSCHANG	2,700.00
21798	01/09/2024	X			COBBAWAY	Cobbaway LLC	9,709.75
21799	01/09/2024	X			COMMERCE	COMMERCE BANK	22,880.42
11220241	01/12/2024	X			COMMERCE	COMMERCE BANK	30,590.04
21949	01/17/2024	X			COMMERCE	COMMERCE BANK	30,590.04
11920241	01/19/2024	X			COMMERCE	COMMERCE BANK	22,445.31
21961	01/23/2024	X			COMMERCE	COMMERCE BANK	22,445.31
12620241	01/26/2024	X			COMMERCE	COMMERCE BANK	10,271.32
22145	01/30/2024	X			COMMERCE	COMMERCE BANK	10,271.32
20220241	02/02/2024	X			COMMERCE	COMMERCE BANK	31,056.00
20120241	02/01/2024	X			CONCURTEC	Concur Technologies, Inc.	1,507.65
21950	01/17/2024	X			TRAVTRANS	Corporate Travel Management North America, Inc	125.00
21797	01/05/2024	X			CUSHMAN	Cushman & Wakefield U.S., Inc	166,983.78
21958	01/17/2024	X			CUSHMAN	Cushman & Wakefield U.S., Inc	190,047.25
21807	01/09/2024	X			YEAGERDAN	Danielle Yeager	1,260.00
6159	01/23/2024				DIVFINADMN	Division of Financial and Administrative Services	61,366.00
21800	01/09/2024	X			EDOPS	Education Business Solutions Inc	17,925.00
108	01/31/2024				ROBINSONE	Eric Robinson	475.00
21793	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,319.82
21794	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	2,893.68
21795	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,256.69
21796	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	2,935.35
21951	01/17/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,065.33
21952	01/17/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	6,390.70
6144	01/09/2024	X			FIRSTSTUDE	First Student, Inc.	77,250.32
6150	01/17/2024	X			FIRSTSTUDE	First Student, Inc.	45,118.80
6160	01/23/2024	X			FIRSTSTUDE	First Student, Inc.	2,094.89
6175	01/30/2024				FIRSTSTUDE	First Student, Inc.	509.85
6145	01/09/2024	X			HEARTSCHL	Global Payments Inc.	4,204.00
6161	01/23/2024	X			GKCCCCA	Greater Kansas City Cross Country Coaches Assn	45.00
21953	01/17/2024	X			HAASWILKE	Haas & Wilkerson, Inc.	21,139.75
118	01/31/2024				HENDRIJAC	JACOB HENDRICK	200.00
21801	01/09/2024	X			PLATINUM	Jaymie Huffman	1,800.00
6176	01/30/2024				JOSTENS	Jostens Inc	15.50
6174	01/30/2024	X			DONNELLKIV	Kiva Donnell	490.00
117	01/31/2024				GOODINKRIS	Kristina Goodin	400.00
105	01/31/2024				RAFFERTYLE	Lee Rafferty	150.00
112	01/31/2024				BLOUNTTL	Leo Blountt	225.00
6162	01/23/2024				LYCOMINGC	Lycoming College	4,484.00
6143	01/09/2024	X			SPEECHLANG	Matthew Braun	1,218.75
113	01/31/2024				LOPEZMICH	Michael Lopez	750.00

6163	01/23/2024		MOSTATEU	Missouri State University	3,400.00
6164	01/23/2024		MOWESTST	Missouri Western State University	2,500.00
6146	01/09/2024	X	MORGHUNT	Morgan Hunter Education, LLC	2,046.00
6165	01/23/2024	X	MORGHUNT	Morgan Hunter Education, LLC	409.20
6177	01/30/2024	X	MORGHUNT	Morgan Hunter Education, LLC	590.10
115	01/31/2024		DAVISNIGE	Nigel Davis	475.00
21803	01/09/2024	X	OUTFRONTM	Outfront Media Inc	5,600.00
21963	01/23/2024	X	OUTFRONTM	Outfront Media Inc	5,600.00
6152	01/17/2024	X	PERFFOODGR	Performance Food Group Inc	4,838.17
6147	01/09/2024	X	PROIQ	ProIQ, LLC	3,428.54
6166	01/23/2024	X	PROIQ	ProIQ, LLC	3,562.41
109	01/31/2024		LUMPPRAYMO	RAYMOND LUMPP	150.00
6153	01/17/2024	X	FINKTRUSTE	Richard V. Fink	320.00
6158	01/17/2024		RISAWOODS	Risa Woods	427.50
6167	01/23/2024	X	RIVERCITYT	River City T's	136.02
6168	01/23/2024		ROCKHURSTU	Rockhurst University	4,275.00
119	01/31/2024		HOWRODNEY	Rodney Howard Sr	225.00
116	01/31/2024		ROARKSAM	Sam Roark	300.00
6178	01/30/2024		SCHOOLSMAR	SchoolSmartKC, Inc.	1,000.00
21802	01/09/2024	X	KOPALDSE	Seth Kopald	125.00
21962	01/23/2024	X	KOPALDSE	Seth Kopald	125.00
6179	01/30/2024	X	POWERSCHOO	Severin Intermediate Holdings, LLC	5,736.00
21805	01/09/2024	X	SIPVINE	sipVine, Inc.	598.50
6154	01/17/2024	X	SPANLANG	Spanish Language Resources, LLC	825.00
6180	01/30/2024		SPANLANG	Spanish Language Resources, LLC	75.00
6169	01/23/2024		UNIVKS	State of Kansas	1,800.00
114	01/31/2024		LANGLEYTAR	TARELL LANGLEY	150.00
6151	01/17/2024	X	GUARDIAN	The Guardian Life Insurance Co	10,903.64
6155	01/17/2024	X	TICOPROLLC	Tico Productions LLC	1,240.00
107	01/31/2024		PAIGETREVI	Trevis Paige	750.00
21954	01/17/2024	X	UNITEDHEA	United Healthcare Insurance Company	130,555.15
6170	01/23/2024		UNICENTMO	University of Central Missouri	1,700.00
6171	01/23/2024		UNICENTMO	University of Central Missouri	900.00
6157	01/17/2024	X	KCNIGHT	Walden Limousine Service LLC	8,937.50
21806	01/09/2024	X	CASCADEHE	Weiss Staffing Solutions LLC	1,964.68
21955	01/17/2024	X	WESTBROOK	Westbrook & Co., P.C.	1,168.00
22146	01/30/2024	X	WESTBROOK	Westbrook & Co., P.C.	272.00
21956	01/17/2024	X	WHCKCTLLC	WHC KCT, LLC (ZTRIP)	17,038.35
22147	01/30/2024	X	WHCKCTLLC	WHC KCT, LLC (ZTRIP)	2,632.35
6172	01/23/2024		WHITTIER	Whittier College	3,500.00
21808	01/09/2024	X	YELLOWDOG	Yellow Dog Networks, Inc.	7,927.00
22148	01/30/2024	X	YELLOWDOG	Yellow Dog Networks, Inc.	8,791.00

Checking Account ID:	1	Void Total:	0.00	Total without Voids:	<u>805,763.82</u>
Check Type Total:	Direct Deposit	Void Total:	0.00	Total without Voids:	<u>805,763.82</u>
Payee Type Total:	Vendor	Void Total:	0.00	Total without Voids:	<u>1,172,535.83</u>
Grand Total:		Void Total:	0.00	Total without Voids:	<u>1,172,535.83</u>

Check Register by Type

Payee Type: Vendor		Check Type: Automatic Payment			Checking Account ID: PETTYCASH		Check Amount
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
21793	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,319.82
21794	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	2,893.68
21795	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,256.69
21796	01/05/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	2,935.35
21797	01/05/2024	X			CUSHMAN	Cushman & Wakefield U.S., Inc	166,983.78
6141	01/09/2024	X			ALCOZERCON	Alcozer Consulting LLC	962.50
6142	01/09/2024	X			ARRAYEDUC	Array Education, Inc.	1,000.00
6143	01/09/2024	X			SPEECHLANG	Matthew Braun	1,218.75
6144	01/09/2024	X			FIRSTSTUDE	First Student, Inc.	77,250.32
6145	01/09/2024	X			HEARTSCHL	Global Payments Inc.	4,204.00
6146	01/09/2024	X			MORGHUNT	Morgan Hunter Education, LLC	2,046.00
6147	01/09/2024	X			PROIQ	ProIQ, LLC	3,428.54
21798	01/09/2024	X			COBBAWAY	Cobbaway LLC	9,709.75
21799	01/09/2024	X			COMMERCE	COMMERCE BANK	22,880.42
21800	01/09/2024	X			EDOPS	Education Business Solutions Inc	17,925.00
21801	01/09/2024	X			PLATINUM	Jaymie Huffman	1,800.00
21802	01/09/2024	X			KOPALDSE	Seth Kopald	125.00
21803	01/09/2024	X			OUTFRONTM	Outfront Media Inc	5,600.00
21804	01/09/2024	X			QUINNCAR	Carlin Quinn	500.00
21805	01/09/2024	X			SIPVINE	sipVine, Inc.	598.50
21806	01/09/2024	X			CASCADEHE	Weiss Staffing Solutions LLC	1,964.68
21807	01/09/2024	X			YEAGERDAN	Danielle Yeager	1,260.00
21808	01/09/2024	X			YELLOWDOG	Yellow Dog Networks, Inc.	7,927.00
21809	01/09/2024	X			AMERFOOD	American Food and Vending Corp.	18,745.10
11220241	01/12/2024	X			COMMERCE	COMMERCE BANK	30,590.04
6149	01/17/2024	X			CASTATED	California State Disbursement Unit	392.00
6150	01/17/2024	X			FIRSTSTUDE	First Student, Inc.	45,118.80
6151	01/17/2024	X			GUARDIAN	The Guardian Life Insurance Co	10,903.64
6152	01/17/2024	X			PERFFOODGR	Performance Food Group Inc	4,838.17
6153	01/17/2024	X			FINKTRUSTE	Richard V. Fink	320.00
6154	01/17/2024	X			SPANLANG	Spanish Language Resources, LLC	825.00
6155	01/17/2024	X			TICOPROLLC	Tico Productions LLC	1,240.00
6156	01/17/2024	X			TSCHANGCHI	CHI-YOUNG TSCHANG	2,700.00
6157	01/17/2024	X			KCNIGHT	Walden Limousine Service LLC	8,937.50
6158	01/17/2024	X			RISAWOODS	Risa Woods	427.50
21948	01/17/2024	X			CDWLLC	CDW LLC	1,878.50
21949	01/17/2024	X			COMMERCE	COMMERCE BANK	30,590.04
21950	01/17/2024	X			TRAVTRANS	Corporate Travel Management North America, Inc	125.00
21951	01/17/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,065.33
21952	01/17/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	6,390.70
21953	01/17/2024	X			HAASWILKE	Haas & Wilkerson, Inc.	21,139.75
21954	01/17/2024	X			UNITEDHEA	United Healthcare Insurance Company	130,555.15
21955	01/17/2024	X			WESTBROOK	Westbrook & Co., P.C.	1,168.00
21956	01/17/2024	X			WHCKCTLLC	WHC KCT, LLC (ZTRIP)	17,038.35
21957	01/17/2024	X			AMERFOOD	American Food and Vending Corp.	10,957.80
21958	01/17/2024	X			CUSHMAN	Cushman & Wakefield U.S., Inc	190,047.25
11920241	01/19/2024	X			COMMERCE	COMMERCE BANK	22,445.31
6159	01/23/2024	X			DIVFINADMN	Division of Financial and Administrative Services	61,366.00
6160	01/23/2024	X			FIRSTSTUDE	First Student, Inc.	2,094.89
6161	01/23/2024	X			GKCCCCA	Greater Kansas City Cross Country Coaches Assn	45.00
6162	01/23/2024	X			LYCOMINGC	Lycoming College	4,484.00
6163	01/23/2024	X			MOSTATEU	Missouri State University	3,400.00

6164	01/23/2024		MOWESTST	Missouri Western State University	2,500.00
6165	01/23/2024	X	MORGHUNT	Morgan Hunter Education, LLC	409.20
6166	01/23/2024	X	PROIQ	ProIQ, LLC	3,562.41
6167	01/23/2024	X	RIVERCITYT	River City T's	136.02
6168	01/23/2024		ROCKHURSTU	Rockhurst University	4,275.00
6169	01/23/2024		UNIVKS	State of Kansas	1,800.00
6170	01/23/2024		UNICENTMO	University of Central Missouri	1,700.00
6171	01/23/2024		UNICENTMO	University of Central Missouri	900.00
6172	01/23/2024		WHITTIER	Whittier College	3,500.00
21961	01/23/2024	X	COMMERCE	COMMERCE BANK	22,445.31
21962	01/23/2024	X	KOPALDSE	Seth Kopald	125.00
21963	01/23/2024	X	OUTFRONTM	Outfront Media Inc	5,600.00
12620241	01/26/2024	X	COMMERCE	COMMERCE BANK	10,271.32
6174	01/30/2024	X	DONNELLKIV	Kiva Donnell	490.00
6175	01/30/2024		FIRSTSTUDE	First Student, Inc.	509.85
6176	01/30/2024		JOSTENS	Jostens Inc	15.50
6177	01/30/2024	X	MORGHUNT	Morgan Hunter Education, LLC	590.10
6178	01/30/2024		SCHOOLSMAR	SchoolSmartKC, Inc.	1,000.00
6179	01/30/2024	X	POWERSCHOO	Severin Intermediate Holdings, LLC	5,736.00
6180	01/30/2024		SPANLANG	Spanish Language Resources, LLC	75.00
22145	01/30/2024	X	COMMERCE	COMMERCE BANK	10,271.32
22146	01/30/2024	X	WESTBROOK	Westbrook & Co., P.C.	272.00
22147	01/30/2024	X	WHCKCTLLC	WHC KCT, LLC (ZTRIP)	2,632.35
22148	01/30/2024	X	YELLOWDOG	Yellow Dog Networks, Inc.	8,791.00
22149	01/30/2024	X	AMERFOOD	American Food and Vending Corp.	11,246.20
105	01/31/2024		RAFFERTYLE	Lee Rafferty	150.00
106	01/31/2024		SUBERBEN	Benjamin Suber	1,400.00
107	01/31/2024		PAIGETREVI	Trevis Paige	750.00
108	01/31/2024		ROBINSONE	Eric Robinson	475.00
109	01/31/2024		LUMPPRAYMO	RAYMOND LUMPP	150.00
110	01/31/2024		COLEBRIANN	Brianna Cole	150.00
111	01/31/2024		CROCKETTC	Candace Crockett	700.00
112	01/31/2024		BLOUNTTL	Leo Blountt	225.00
113	01/31/2024		LOPEZMICH	Michael Lopez	750.00
114	01/31/2024		LANGLEYTAR	TARELL LANGLEY	150.00
115	01/31/2024		DAVISNIGE	Nigel Davis	475.00
116	01/31/2024		ROARKSAM	Sam Roark	300.00
117	01/31/2024		GOODINKRIS	Kristina Goodin	400.00
118	01/31/2024		HENDRIJAC	JACOB HENDRICK	200.00
119	01/31/2024		HOWRODNEY	Rodney Howard Sr	225.00
20120241	02/01/2024	X	CONCURTEC	Concur Technologies, Inc.	1,507.65
20220241	02/02/2024	X	COMMERCE	COMMERCE BANK	31,056.00

Checking Account ID:	1	Void Total:	0.00	Total without Voids:	<u>805,763.82</u>
Check Type Total:	Direct Deposit	Void Total:	0.00	Total without Voids:	<u>805,763.82</u>
Payee Type Total:	Vendor	Void Total:	0.00	Total without Voids:	<u>1,172,535.83</u>
Grand Total:		Void Total:	0.00	Total without Voids:	<u>1,172,535.83</u>

Payee Type: Vendor		Check Type:			Check	Checking Account ID: 1	Check Amount
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
6181	02/06/2024				ALCOZERCON	Alcozer Consulting LLC	1,881.25
96168	02/06/2024	X			AMERFOOD	American Food and Vending Corp.	14,937.90
96363	02/13/2024	X			AMERFOOD	American Food and Vending Corp.	19,161.80
96549	02/21/2024	X			AMERFOOD	American Food and Vending Corp.	19,503.90
96712	02/27/2024	X			AMERFOOD	American Food and Vending Corp.	21,443.30
6201	02/21/2024				BAKERUNIV	Baker University	1,850.00
6183	02/06/2024				CASTATED	California State Disbursement Unit	392.00
96163	02/06/2024	X			QUINNCAR	Carlin Quinn	750.00
6191	02/06/2024	X	X	03/01/2024	TSCHANGCHI	CHI-YOUNG TSCHANG	3,150.00
6225	03/01/2024				TSCHANGCHI	CHI-YOUNG TSCHANG	3,150.00
96352	02/13/2024	X			COBBAWAY	Cobbaway LLC	22,637.25
96159	02/06/2024	X			COMMERCE	COMMERCE BANK	31,056.00
20920241	02/09/2024	X			COMMERCE	COMMERCE BANK	33,011.39
96353	02/13/2024	X			COMMERCE	COMMERCE BANK	33,011.39
21620241	02/16/2024	X			COMMERCE	COMMERCE BANK	9,915.26
96544	02/21/2024	X			COMMERCE	COMMERCE BANK	9,915.26
22320241	02/23/2024	X			COMMERCE	COMMERCE BANK	23,611.17
96707	02/27/2024	X			COMMERCE	COMMERCE BANK	23,611.17
30120241	03/01/2024	X			COMMERCE	COMMERCE BANK	19,757.34
22920242	02/29/2024	X			CONCURTEC	Concur Technologies, Inc.	331.77
96160	02/06/2024	X			TRAVTRANS	Corporate Travel Management North America, Inc	198.50
6202	02/21/2024	X			CTCORP	CT Corporation System	499.00
6203	02/21/2024				UNIVMO	Curators of the University of Missouri (UM)	1,000.00
96550	02/21/2024	X			CUSHMAN	Cushman & Wakefield U.S., Inc	216,082.26
96361	02/13/2024	X			YEAGERDAN	Danielle Yeager	2,340.00
96551	02/21/2024	X			DELPHIADO	Donald Delphia	375.00
96354	02/13/2024	X			EDOPS	Education Business Solutions Inc	17,925.00
96355	02/13/2024	X			HALLERELYS	Elyse Haller	5,306.25
6214	02/27/2024	X			FIDELITY	Fidelity Investments Institutional Operations Co., Inc	2,908.29
6215	02/27/2024				FIDELITY	Fidelity Investments Institutional Operations Co., Inc	1,308.00
96161	02/06/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,160.88
96162	02/06/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	6,240.62
96545	02/21/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	22,946.78
96546	02/21/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	6,079.09
96547	02/21/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	7,008.47
96708	02/27/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	120.00
6216	02/27/2024				FIRSTSTUDE	First Student, Inc.	67,399.33
6185	02/06/2024				HUSCHBLA	Husch Blackwell LLP	175.50
6186	02/06/2024				JACKSONCOU	Jackson County Circuit Clerk - Kansas City	1,414.64
96356	02/13/2024	X			PLATINUM	Jaymie Huffman	2,550.00
6187	02/06/2024				LAXTONJOH	Johanna Laxton	340.00
6195	02/13/2024	X			LAXTONJOH	Johanna Laxton	680.00
6217	02/27/2024	X			LAXTONJOH	Johanna Laxton	380.00
6198	02/13/2024	X			SCHMIDTJOS	Joseph Schmidt	615.00
6222	02/27/2024	X			SCHMIDTJOS	Joseph Schmidt	220.00
6204	02/21/2024	X			KCAV	KANSAS CITY AUDIO-VISUAL, INC.	962.50
6194	02/13/2024	X			KCURBANACA	KC Urban Academy Inc	350.00
6184	02/06/2024				CONWAYMAC	Mackenzie Conway	170.00
6182	02/06/2024	X			SPEECHLANG	Matthew Braun	4,087.50
6189	02/06/2024				MORGHUNT	Morgan Hunter Education, LLC	794.70
6196	02/13/2024	X			MORGHUNT	Morgan Hunter Education, LLC	818.40
6205	02/21/2024				MORGHUNT	Morgan Hunter Education, LLC	385.50

6219	02/27/2024			MORGHUNT	Morgan Hunter Education, LLC	665.48
6197	02/13/2024	X		PERFFOODGR	Performance Food Group Inc	5,259.75
6206	02/21/2024	X		PERFFOODGR	Performance Food Group Inc	7,616.25
6220	02/27/2024	X		PERFFOODGR	Performance Food Group Inc	8,513.72
6221	02/27/2024	X		PROIQ	ProIQ, LLC	5,488.70
6188	02/06/2024	X		RESTOREPSY	Rachel Linnemeyer	4,140.00
6218	02/27/2024	X		RESTOREPSY	Rachel Linnemeyer	3,300.00
96358	02/13/2024	X		RECFIVLLC	Real Estate Charitable Foundation	73,349.00
6190	02/06/2024			FINKTRUSTE	Richard V. Fink	320.00
6199	02/13/2024	X		RISAWOODS	Risa Woods	498.75
6207	02/21/2024			ROCKHURSTU	Rockhurst University	2,000.00
6208	02/21/2024			ROCKHURSTU	Rockhurst University	4,800.00
6209	02/21/2024			ROCKHURSTU	Rockhurst University	4,350.00
96164	02/06/2024	X		SAGEVIEW	SageView Advisory Group LLC	3,456.93
96709	02/27/2024	X		SCRIPPSCO	Scripps Media, Inc.	12,855.00
96357	02/13/2024	X		KOPALDSE	Seth Kopald	125.00
6223	02/27/2024			POWERSCHOO	Severin Intermediate Holdings, LLC	37,959.50
96165	02/06/2024	X		SIPVINE	sipVine, Inc.	598.50
6224	02/27/2024			MORGANSTAT	State of Maryland	2,000.00
6193	02/13/2024	X		GUARDIAN	The Guardian Life Insurance Co	11,081.23
96359	02/13/2024	X		UNITEDHEA	United Healthcare Insurance Company	129,287.57
6210	02/21/2024			UNICENTMO	University of Central Missouri	1,200.00
6211	02/21/2024			UNICENTMO	University of Central Missouri	1,000.00
6212	02/21/2024			UNICENTMO	University of Central Missouri	1,500.00
6192	02/06/2024	X	X 02/23/2024	KCNIGHT	Walden Limousine Service LLC	3,515.63
6213	02/23/2024	X		KCNIGHT	Walden Limousine Service LLC	3,515.63
96166	02/06/2024	X		CASCADEHE	Weiss Staffing Solutions LLC	989.84
96360	02/13/2024	X		CASCADEHE	Weiss Staffing Solutions LLC	1,499.75
96548	02/21/2024	X		CASCADEHE	Weiss Staffing Solutions LLC	1,409.78
96710	02/27/2024	X		CASCADEHE	Weiss Staffing Solutions LLC	1,019.83
96711	02/27/2024	X		WHCKCTLLC	WHC KCT, LLC (ZTRIP)	773.85
96167	02/06/2024	X		YELLOWDOG	Yellow Dog Networks, Inc.	860.00
96362	02/13/2024	X		YELLOWDOG	Yellow Dog Networks, Inc.	16,054.00
Grand Total:				Void Total:	6,665.63	Total without Voids: <u>1,033,257.42</u>



Payee Type: Vendor		Check Type:			Check	Checking Account ID: 1	Check Amount
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
6181	02/06/2024				ALCOZERCON	Alcozer Consulting LLC	1,881.25
6182	02/06/2024	X			SPEECHLANG	Matthew Braun	4,087.50
6183	02/06/2024				CASTATED	California State Disbursement Unit	392.00
6184	02/06/2024				CONWAYMAC	Mackenzie Conway	170.00
6185	02/06/2024				HUSCHBLA	Husch Blackwell LLP	175.50
6186	02/06/2024				JACKSONCOU	Jackson County Circuit Clerk - Kansas City	1,414.64
6187	02/06/2024				LAXTONJOH	Johanna Laxton	340.00
6188	02/06/2024	X			RESTOREPSY	Rachel Linnemeyer	4,140.00
6189	02/06/2024				MORGHUNT	Morgan Hunter Education, LLC	794.70
6190	02/06/2024				FINKTRUSTE	Richard V. Fink	320.00
6191	02/06/2024	X	X	03/01/2024	TSCHANGCHI	CHI-YOUNG TSCHANG	3,150.00
6192	02/06/2024	X	X	02/23/2024	KCNIGHT	Walden Limousine Service LLC	3,515.63
96159	02/06/2024	X			COMMERCE	COMMERCE BANK	31,056.00
96160	02/06/2024	X			TRAVTRANS	Corporate Travel Management North America, Inc	198.50
96161	02/06/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	24,160.88
96162	02/06/2024	X			FIDWORKPL	Fidelity Workplace Investing LLC	6,240.62
96163	02/06/2024	X			QUINN CAR	Carlin Quinn	750.00
96164	02/06/2024	X			SAGEVIEW	SageView Advisory Group LLC	3,456.93
96165	02/06/2024	X			SIPVINE	sipVine, Inc.	598.50
96166	02/06/2024	X			CASCADEHE	Weiss Staffing Solutions LLC	989.84
96167	02/06/2024	X			YELLOWDOG	Yellow Dog Networks, Inc.	860.00
96168	02/06/2024	X			AMERFOOD	American Food and Vending Corp.	14,937.90
20920241	02/09/2024	X			COMMERCE	COMMERCE BANK	33,011.39
6193	02/13/2024	X			GUARDIAN	The Guardian Life Insurance Co	11,081.23
6194	02/13/2024	X			KCURBANACA	KC Urban Academy Inc	350.00
6195	02/13/2024	X			LAXTONJOH	Johanna Laxton	680.00
6196	02/13/2024	X			MORGHUNT	Morgan Hunter Education, LLC	818.40
6197	02/13/2024	X			PERFFOODGR	Performance Food Group Inc	5,259.75
6198	02/13/2024	X			SCHMIDTJOS	Joseph Schmidt	615.00
6199	02/13/2024	X			RISAWOODS	Risa Woods	498.75
96352	02/13/2024	X			COBBAWAY	Cobbaway LLC	22,637.25
96353	02/13/2024	X			COMMERCE	COMMERCE BANK	33,011.39
96354	02/13/2024	X			EDOPS	Education Business Solutions Inc	17,925.00
96355	02/13/2024	X			HALLERELYS	Elyse Haller	5,306.25
96356	02/13/2024	X			PLATINUM	Jaymie Huffman	2,550.00
96357	02/13/2024	X			KOPALDSE	Seth Kopald	125.00
96358	02/13/2024	X			RECFIVLLC	Real Estate Charitable Foundation	73,349.00
96359	02/13/2024	X			UNITEDHEA	United Healthcare Insurance Company	129,287.57
96360	02/13/2024	X			CASCADEHE	Weiss Staffing Solutions LLC	1,499.75
96361	02/13/2024	X			YEAGERDAN	Danielle Yeager	2,340.00
96362	02/13/2024	X			YELLOWDOG	Yellow Dog Networks, Inc.	16,054.00
96363	02/13/2024	X			AMERFOOD	American Food and Vending Corp.	19,161.80
21620241	02/16/2024	X			COMMERCE	COMMERCE BANK	9,915.26
6201	02/21/2024				BAKERUNIV	Baker University	1,850.00
6202	02/21/2024	X			CTCORP	CT Corporation System	499.00
6203	02/21/2024				UNIVMO	Curators of the University of Missouri (UM)	1,000.00
6204	02/21/2024	X			KCAV	KANSAS CITY AUDIO-VISUAL, INC.	962.50
6205	02/21/2024				MORGHUNT	Morgan Hunter Education, LLC	385.50
6206	02/21/2024	X			PERFFOODGR	Performance Food Group Inc	7,616.25
6207	02/21/2024				ROCKHURSTU	Rockhurst University	2,000.00
6208	02/21/2024				ROCKHURSTU	Rockhurst University	4,800.00
6209	02/21/2024				ROCKHURSTU	Rockhurst University	4,350.00

6210	02/21/2024		UNICENTMO	University of Central Missouri	1,200.00
6211	02/21/2024		UNICENTMO	University of Central Missouri	1,000.00
6212	02/21/2024		UNICENTMO	University of Central Missouri	1,500.00
96544	02/21/2024	X	COMMERCE	COMMERCE BANK	9,915.26
96545	02/21/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC	22,946.78
96546	02/21/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC	6,079.09
96547	02/21/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC	7,008.47
96548	02/21/2024	X	CASCADEHE	Weiss Staffing Solutions LLC	1,409.78
96549	02/21/2024	X	AMERFOOD	American Food and Vending Corp.	19,503.90
96550	02/21/2024	X	CUSHMAN	Cushman & Wakefield U.S., Inc	216,082.26
96551	02/21/2024	X	DELPHIADO	Donald Delphia	375.00
6213	02/23/2024	X	KCNIGHT	Walden Limousine Service LLC	3,515.63
22320241	02/23/2024	X	COMMERCE	COMMERCE BANK	23,611.17
6214	02/27/2024	X	FIDELITY	Fidelity Investments Institutional Operations Co., Inc	2,908.29
6215	02/27/2024		FIDELITY	Fidelity Investments Institutional Operations Co., Inc	1,308.00
6216	02/27/2024		FIRSTSTUDE	First Student, Inc.	67,399.33
6217	02/27/2024	X	LAXTONJOH	Johanna Laxton	380.00
6218	02/27/2024	X	RESTOREPSY	Rachel Linnemeyer	3,300.00
6219	02/27/2024		MORGHUNT	Morgan Hunter Education, LLC	665.48
6220	02/27/2024	X	PERFFOODGR	Performance Food Group Inc	8,513.72
6221	02/27/2024	X	PROIQ	ProIQ, LLC	5,488.70
6222	02/27/2024	X	SCHMIDTJOS	Joseph Schmidt	220.00
6223	02/27/2024		POWERSCHOO	Severin Intermediate Holdings, LLC	37,959.50
6224	02/27/2024		MORGANSTAT	State of Maryland	2,000.00
96707	02/27/2024	X	COMMERCE	COMMERCE BANK	23,611.17
96708	02/27/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC	120.00
96709	02/27/2024	X	SCRIPPSCO	Scripps Media, Inc.	12,855.00
96710	02/27/2024	X	CASCADEHE	Weiss Staffing Solutions LLC	1,019.83
96711	02/27/2024	X	WHCKCTLLC	WHC KCT, LLC (ZTRIP)	773.85
96712	02/27/2024	X	AMERFOOD	American Food and Vending Corp.	21,443.30
22920242	02/29/2024	X	CONCURTEC	Concur Technologies, Inc.	331.77
6225	03/01/2024		TSCHANGCHI	CHI-YOUNG TSCHANG	3,150.00
30120241	03/01/2024	X	COMMERCE	COMMERCE BANK	19,757.34
Grand Total:			Void Total:	6,665.63	Total without Voids: <u>1,033,257.42</u>



# Kauffman School Financial Auditor Recommendation

EMKS Finance Committee Presentation  
April 8, 2024

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# EMKS Completed an RFP to compare current auditor, Daniel Jones, for price and service

**EMKS completed a full RFP process in Q3 to select a financial auditor for the 2023-24 financial audit. The process included the below steps**

- RFPs were sent to the below audit firms
  - Daniel Jones (current auditor)
  - Westbrook & Co.
  - KPM CPAs and Advisors
  - Marr and Company
- We received the following responses from each firm
  - Daniel Jones (current auditor) – Acknowledged receipt of RFP but didn't submit proposal
  - Westbrook & Co. – Appreciated the request but is not taking on new audit clients
  - KPM CPAs and Advisors – submitted proposal
  - Marr and Company – submitted proposal
- Reviewed each proposal and spoke with a partner at each firm to further gather information
  - Charter schools currently auditing
  - Relationship with EdOps
  - References
- Partner at both firms completed an interview with EMKS Treasurer, Kristin Bechard

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# Both Marr and Company and KPM have a Long History and Strong Reputation in the Education Space

## **Marr and Company CPAs**

- Local KCMO CPA firm that is over 50 years old
- 12 Charter Schools currently auditing
- Clark Hanner, CPA would be EMKS Partner auditing non-profits since 2002
- Amanda Freund, MAC Lead Team member with 5+ years of audit experience from E&Y and Marr
- Majority of current clients are non-profit with annual revenues between \$150k-\$250M

## **KPM CPAs and Advisors**

- Founded in 1966 and headquartered out of Springfield, MO
- Audit 70 school districts across MO and 5 charter schools (3 KC and 2 STL)
- Matt Wallace, CPA, CFE 14yrs audit with strong experience in education, govt., and non-profit
- Madison Moore, CPA Team Lead with 5+ yrs experience with education audit services
- Primary clients are education and non-profits across the state of MO
- Voted One of Americas Best Tax and Accounting Firms by Forbes

# Marr and Company CPAs and KPM CPAs & Advisors both presented well and would be a good fit with EMKS

## Marr and Company CPAs

### Pros:

- Partner will present to board audit
- Strong relationship with EdOps through multiple charter schools
- 10+ years of Charter School Experience (12 Schools)
- Will come onsite or remote/hybrid
- Most economical at \$15,250 w/small steps in three-year proposal and includes Uniform Guidance Audit cost
- Located in KC w/great reference from Brookside Charter leaving similar situation with Daniel Jones

### Cons:

- Smaller firm than KPM
- Previous staffing issues
  - Have since resolved hiring shortfall
  - Still hit all audit deadlines despite staffing

## KPM

### Pros:

- Partner will present to board audit
- Has experience with EdOps
- Larger firm than Marr and Co
- Will come onsite or remote/hybrid
- Great reference from UA who has used them for 10 years

### Cons:

- Cost is much higher \$21k to \$24k in year three. \$5k for Uniform Guidance Audit
- Less Charter School experience (5)

# EMKS Recommends Selecting Marr and Company as our Financial Auditor

**EMKS recommends selecting Marr and Company as our Financial Auditor for the below selection reasons**

- Most economical and hungry to grow their practice
- A local KCMO company
- Great reference from Brookside Charter and EdOps with being easy to transition to and work with
- Experience with multiple charter schools in KC
- While KPM presented well it didn't differentiate enough for the price difference
- Treasurer, Kristin Bechard, supports the recommendation after interviewing partners at both firms



# Kauffman School Van Transportation Recommendation

EMKS Finance Committee Presentation  
April 8, 2024

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# EMKS is projected to spend ~\$150k on Athletics Transportation this year

- The driver of spend is transportation to practices off campus and athletic events through bus/van charter services primarily provided by vendor KC Knight Train
  - Historically we have used our school transportation services (Apple/First Student) to provide activities transportation, however, the bus driver shortage has removed this as an option
- Often multiple vans/busses are needed on the same day to get student athletes to multiple locations
- Having four EMKS 8 passenger minivans would reduce the usage of third-party services by 50%+. Anticipated annual savings of \$75k+ a year
- We have checked with current State of Missouri rules for school transportation and any 10 person or smaller vehicle doesn't require additional safety features like a bus
- Insurance costs are comparable to personal insurance on a regular automobile
- No additional licensing is required to drive a school minivan
- Buying normal passenger minivans allows us to easily pivot (resale) if we find the solution does not best meet our needs as expected vs. larger vans or busses

# Anticipated payback of capital investment is less than 3 years including insurance and maintenance

Payback calculation includes 60% savings from third party transportation, new cost of insurance annually, anticipated property tax, and maintenance costs

Cost of 4 Vans at \$35k	\$ 140,000
Sales Tax @9%	\$ 12,600
<b>Total Cost to Purchase</b>	<b>\$ 152,600</b>

<b>Annual Savings @60% of \$150k</b>	<b>\$ 90,000</b>
Less: Property Tax @9%	\$ (12,600)
Less: Fuel Cost & Maintenance	\$ (16,400)
Less: Insurance	\$ (5,000)
<b>Net Annual Savings Inc. Costs</b>	<b>\$ 56,000</b>

**Payback Period** **2.7 years**

Payback period is calculated by dividing “total cost to purchase” by “net annual savings inc. costs”

# Steps EMKS will take prior to the capital investment in school vans

- Acquire Insurance on vans
- Update drivers' policies
- Update use procedures
- Define maintenance schedule and person responsible for maintenance
- Update coaching contracts to include ability to transport students