



**EWING MARION KAUFFMAN SCHOOL, INC.
BOARD MEETING PACKET
Monday, April 10, 2024 at 9 AM**

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**EWING MARION KAUFFMAN SCHOOL, INC.
BOARD OF DIRECTORS - MEETING AGENDA**

Meeting Information

Wednesday, April 10, 2024

8 am 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 1.31.2024 meeting minutes*

● **AUTHORIZER REPORT**

- MCPSA's Annual Report on EMKS

● **LEADERSHIP REPORT**

- Attendance Report

● **GOVERNANCE ITEMS**

- April 2024 Treasurer's Report (Financials as of February 29, 2024)
- January 2024 and February 2024 Check Registers
 - *Action: Approve the April 2024 Treasurer's Report, including the January 2024 and February 2024 Check Registers*
- FY24 Auditor Selection: Staff Recommendation – Marr & Company
 - *Action: Approve Marr & Company as the School's FY24 Auditor*
- Purchase of School Vans
 - *Action: 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

Committee Meetings: Monday, May 13, 2024 at 5:00 and 5:30 PM (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
BOARD OF DIRECTORS OF
EWING MARION KAUFFMAN SCHOOL, INC.**

January 31, 2024

A regular meeting 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 its headquarters in Kansas City, Missouri on December 31, 2024, and by Zoom such that all could hear and be heard and see and be seen, pursuant to public notice provided at least 24 hours in advance, including confirmation that the accurate Zoom link was part of the public notice.

The following directors participated in person: Jerry Williams, chair; Kelly Barnes, Vickie Harris, and Brett Hembree. Juan Rangel participated via Zoom.

Also participating from the School were Hannah Lofthus, President/CEO; Kristin Bechard, Treasurer; John Tyler, Secretary and General Counsel.

No members from the community were present.

Mr. Williams chaired the meeting. Mr. Tyler served as secretary. Mr. Williams called the meeting to order at 8:35 a.m., welcomed those in attendance, and previewed the agenda.

After discussion and upon motion duly made (Hembree) and seconded (Harris), the board unanimously approved the minutes from its meetings of September 14, 2023 and January 10, 2024.

Mr. Williams reminded those present that this is the last meeting before Ms. Lofthus' maternity leave during which Ms. Pasniewski will serve as President/CEO.

Leadership Report

Ms. Lofthus presented the leadership report beginning with "School wins," including a communication from a soccer referee complimenting the School's coaches and players for their respectfulness, professionalism, sportsmanship, and character. She also presented information about the Bluford Health Leadership Institute's "Be the Change" program for juniors and seniors at Kauffman and University Academy to encourage a pipeline for students into the healthcare field, especially for BIPOC students. Next steps for the program is trying to develop internship placement for participants. Discussion occurred throughout.

Ms. Lofthus highlighted major topics for upcoming board meetings.

She also provided updates, including to reach out to Elyse for logistics/scheduling questions and to Katie for content/school questions. Dr. DeAngela Burns-Wallace, President/CEO of the Kauffman Foundation, will visit the School in February. April will feature an enrollment preview. Discussion occurred throughout.

Ms. Lofthus presented information from the School's internal data dashboard for the current school year, beginning with reminders about the four strategic priorities followed by updates on each one. She then highlighted progress towards achieving goals for the strong

academic performance priority, followed by data comparing 2018-2019 (pre-pandemic), 2022-2023, and projections for current year-to-date (ANET 1 and ANET 2) for middle school students in ELA, math, science, and history (2022-2023 and 2023-2024 only, which subject is not State tested). Discussion occurred throughout, including about parental reactions to the history curriculum, teacher retention rates, and the School's strong program to quickly train teachers and elevate them towards excellence and the quality of the people who operate that program.

She then summarized the goals and data for the strong academic performance priority for high school students, including comparative scores for various English, science, math, history, and Spanish curricula (honors, pre-AP, and AP) compared to the prior year and the grade level best year. Discussion occurred throughout, including that most of the unionization disruptions last year occurred at the high school level and that both middle and high school students are making steady progress towards pre-pandemic levels.

Ms. Lofthus shifted to the priority focused on world-class community, including data about diversity, all staff survey responses, and staff retention projected to exceed 80% for this year to next, which should substantially contribute to performance next year. Discussion occurred throughout, including comparisons to pre-pandemic retention rates, timing for contractual commitments, poaching of teachers and potential leaders by other schools and the positive impact those people then have at those schools.

Ms. Lofthus provided information about the ideal schools priority, including review of the key performance indicators of days of cash, staffing, and enrollment relative to their respective goals. She also discussed enrollment data, with high rates of retention among students which have returned to pre-pandemic levels with "school of choice" attrition (versus leaving the boundary) being only 1.4% and objectives increasing overall enrollment by 10% year-to-year. Discussion occurred throughout.

Ms. Lofthus highlighted the annual performance report provided by the State comparing schools across Kansas City and the State. DESE changed the formula for assessment to focus more on individual student growth. Key takeaways included the School ranking in the top 25% of all 2023 APR scores in Missouri, that all schools dropped by an average of over 3% with the School's drop of only 0.5%. She then summarized comparative performance, including that the School is substantially out-performing the all-charters and school district levels and was top 3 among Kansas City charter schools with the other two starting programs in kindergarten. She presented data on academic achievement, academic growth (#3 in State and #1 in KC for average math growth; #11 and #2 for average ELA growth). Target areas for growth next year are academic growth in science and social studies, academic achievement in ELA and science, ACT performance (which has not historically been a priority although AP has been), and attendance. Discussion occurred throughout.

Ms. Lofthus presented her summary and analysis overall. Discussion occurred throughout, including board support for the progress and encouragement for its continuation; how backfilling in grades 6-8 affects academic results; how the board members can more specifically provide support, especially for enrollment expansion, internship opportunities, and alumni employment; why parents are choosing other schools for their children (e.g., athletics, perceptions re safety, comfort with staying where they've been); and expanding the board and perhaps reconsidering term limits for board members.

Katie Pasniewski, Chief Operating Officer, joined the meeting.

Treasure's Report

Ms. Pasniewski presented the finance report, including a summary of the discussions and recommendations from the Finance Committee meeting and reporting a reduction in days of cash that is not significant and still well above expectations.

After discussion and upon the recommendation from the Finance Committee, the board unanimously approved the finance report and check registry.

Ms. Pasniewski explained the need to update bank signature cards to reflect the addition of Mat Overbaugh to the staff given his role and responsibilities.

After discussion and upon the recommendation from the Finance Committee, the board unanimously approved the bank account signatory resolution attached as **Exhibit A**.

Governance Report

Ms. Pasniewski described the Governance Committee's discussion of the attire and FMLA policies and the rationale for the changes.

After discussion and upon the recommendation of the Governance Committee, the board unanimously acknowledged and approved the attire policy as follows:

Team members should dress in business casual attire (khakis, slacks, skirts, blouses, sweaters, collared shirts), with the following exceptions:

- Footwear: Team members are encouraged to wear comfortable footwear every day. Footwear should be clean, but can include casual options such as sneakers.
- Kauffman-branded Tops: Team members can wear Kauffman-branded t-shirts, sweatshirts, or jackets any day as long as they are paired with business casual bottoms such as khakis, skirts or dress pants.
- Fridays & Dress Down Days: On Fridays and other designated dress down days, team members may opt to wear jeans or sweatpants. We encourage but do not require that jeans or sweats be paired with an "inspirational" shirt, such as clothing that reflects one's alma mater or other college/university, EMKS pride, KC pride, social justice messaging, or education content-related pride.
- Staff-Only Work Days: Shorts or leggings may be worn when students/families are not in the building.
- Fitness Teachers & Coaches: Fitness teachers may always wear sportswear on days when they are scheduled to teach Fitness. Athletics coaches may wear sportswear on game days.

Inappropriate attire includes:

- Shorts on any day other than a Staff-Only workday.
- Leggings worn as pants on any day other than a Staff-Only workday. Leggings may be worn as a replacement for tights; for example, leggings could be paired with a sweater dress or very long top.
- Non-Kauffman branded athleisure wear and sportswear on non-dress down days.
- Kauffman-branded pants (i.e. sweats, warmup pants) except as noted above.

Please exercise good judgment. A good guidepost is to wear only clothing that a team member is certain is appropriate, or reach out to a colleague, your manager or the HR team for support if you're struggling to make a judgment call.

The Kauffman School reserves the right in all situations to make the determination as to whether a team member is in violation of this policy. Team members will receive feedback from their manager or human resources if they are in violation of this policy. Ongoing violation of this policy may lead to disciplinary action.

After discussion and upon the recommendation of the Governance Committee, the board unanimously approved changes to the final sentence of the FMLA policy and added a "Note" as provided below:

During ~~any leave of absence, including~~ FMLA leave, outside employment is prohibited.

Note: EMKS holidays and other planned school breaks do not count towards FMLA time off. Unplanned school breaks, such as snow days, do count towards FMLA time off.

Community Forum

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

Mr. Williams reminded those participating about upcoming board and committee meetings and dates.

There being no further business, the meeting adjourned at 10:00 a.m.

John Tyler, Secretary

EXHIBIT A
Resolution of the Board of Directors
Of the Ewing Marion Kauffman Charter School
Authorizing Changes to Authorized Agents
on Commerce Bank Deposit Account

January 31, 2024

WHEREAS, the Board of Directors of the Ewing Marion Kauffman School, Inc. (the "School") previously approved that a deposit account ("Account") be opened and maintained with Commerce Bank ("Bank") in the name of Ewing Marion Kauffman School Inc ("Depositor"), subject to the terms of Bank's Deposit Agreement and other agreements and disclosures related to the Account, as amended from time to time.

WHEREAS, the Board's Finance Committee has reviewed the proposed changes to the Authorized Agents on the account including 1) the addition of Mat Overbaugh, Director of Finance, 2) the addition of Jerry Williams, Board Chair, and 3) the removal of Jerrad Jones, former Director of Finance.

WHEREAS, based on its assessment, the Finance Committee recommends the Board approve the changes to the Authorized Agents; and

WHEREAS, the Board of Directors desires to make the changes to the Authorized Agents.

WHEREAS, the changes to the Authorized Agents would result in the following individuals being named as Authorized Agents on the Account: Mat Overbaugh, Director of Finance; Katie Pasniewski, Chief Operating Officer; Hannah Lofthus, Chief Executive Officer; Kristin Bechard, Board Treasurer; John Tyler, Board Secretary; Jerry Williams, Board Chair.

NOW, THEREFORE, IT IS RESOLVED, that the Board of Directors hereby hereby approves the addition of Mat Overbaugh and Jerry Williams and the removal of Jerrad Jones as Authorized Agents.

FURTHER RESOLVED, that any one of the Authorized Agents is authorized to sign, or otherwise authorize, checks, drafts and other orders ("Instruments"); and enter into agreements with Bank for debit cards, all for the payment of money from the Account; and to endorse Instruments, for credit or negotiation, payable to Depositor. Bank is authorized to pay, without further inquiry, all Instruments signed in accordance with this resolution against the Account whether such items are drawn or endorsed to the drawer, tendered for cash or for payment of the individual obligation of drawer, or are deposited to the individual credit of the drawer. Bank shall not have any obligation to inquire as to the circumstances of the issuance or use of any Instrument or debit card or the application of the proceeds of the Instrument or debit card. Endorsements for credit may be made by the written or stamped endorsement of Depositor, without designation of the person making the stamped endorsement. Bank is authorized to pay any Instruments drawn on the Account that bear or purport to bear the facsimile, electronic or imaged signature, mark or symbol of any Account Agent or Depositor (together referred to as "Facsimile") if such Facsimile resembles the Facsimile on file with Bank or if such Facsimile resembles any Facsimile previously affixed to any Instrument drawn on the Account which was accepted and paid without timely objection by Depositor, thereby ratifying its use.

FURTHER RESOLVED, that any one of the Authorized Agents ("Fund Transfer Agent") is authorized to make or verify written, telephonic, or verbal requests for the transfer of funds, including wire transfers and ACH debits, from the Account to other accounts of the Depositor or to third parties; to enter into agreements with Bank providing for such fund transfer; and the designate of Fund Transfer Agents. Bank is authorized to honor all such fund transfer when given or purported to be given by any Fund Transfer Agent.

FURTHER RESOLVED, that any one of the agents designated above ("Investment Agent") is authorized to buy, sell, assign, transfer and/or delivery any and all stocks, bonds or other securities now owned or hereafter acquired and registered in the name of Depositor or its nominee(s). Any Investment Agent is authorized to enter into any agreements with Bank relating to securities or investments, including, but not limited to, safekeeping agreements and repurchase agreements. Any Investment Agent is authorized to give Bank instructions required to buy, sell or otherwise deal in securities; to receive, withdraw, receipt for and direct the disposition of money, securities and property of every kind held in safekeeping with Bank; and to receive any communications from Bank and to sign any documents relating to securities or Investment transactions.

FURTHER RESOLVED, that any one of the Authorized Agents ("Treasury Services Agent") is authorized to identify and implement cash management and other general banking services, including but not limited to, electronic or online banking services, for Depositor and to enter into agreements with Bank relating to such services.

FURTHER RESOLVED, that this Certificate of Resolution and all paper records related to the Account with which this document is a part and whether or not the paper records were submitted in advance of, contemporaneously with or subsequent to, the execution of this document may, at the option of Bank, be converted by any digital or electronic method or process to an electronic record or subsequently further converted or migrated to another electronic record format or electronic storage medium. Upon conversion to an electronic record as authorized herein, such electronic record shall be the record of the actions as described herein and the electronic record shall have the same legal force and effect as the paper documents from which it was converted. Depositor waives any legal requirement that any documents digitally or electronically converted be embodied, stored, or reproduced in a tangible media. Depositor further agrees that a printed or digitally reproduced copy of the electronic record shall be given the same legal force and effect as a signed writing. In addition, Depositor authorizes and agrees to destruction of the paper documents by Bank upon conversion of the paper documents to a digital or electronic record.

RESOLVED, that each officer of the corporation is authorized and directed to take any further action and to execute, deliver and file any documents in the name and on behalf of the Kauffman School, and to pay any fees and expenses, as in his or her judgment may be necessary or advisable in order to carry out the foregoing resolutions.

March 1, 2024

Jerry Williams, Chair Board of Directors
Ewing Marion Kauffman School
6401 The Paseo
Kansas City, MO 64131

RE: Transmittal of MCPSC's 2022-2023 Annual Report

Dear Mr. Williams,

This letter transmits the Missouri Charter Public School Commission's 2022-2023 Annual Report of Ewing Marion Kauffman School (EMKS).

This report reflects the second year of the LEA's ten-year contract. EMKS's overall rating for FY23 is *Meets*. EMKS is **on track for renewal**.

Charter schools sponsored by the Commission are reviewed annually as to their progress in meeting the Commission's performance framework standards, provisions of their performance contracts and Commission policies. Commission staff review required submissions provided by the school for accuracy, timeliness and compliance. This report is one item in the *comprehensive body of evidence* used in evaluating schools sponsored by the Commission.

Our review determined EMKS is *Meets* based on:

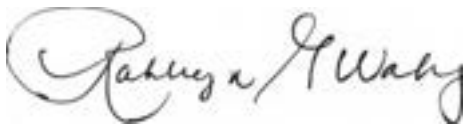
- The academic performance of the school is designated *Meets*. EMKS continues to meet or exceed the majority of academic measures. Additionally, the proficiency rates in all tested areas continues to increase year over year.
- The financial performance is designated *Meets*. EMKS carries a healthy fund balance, and all financial indicators are meets. The board should continue to monitor the financial position of the school to ensure fiscal viability especially in light of the end of federal ESSR funding.
- The learning environment, Governance and Operations were also designated *Meets*. EMKS offers a positive learning environment and continues to demonstrate strong governance and overall compliance.

The Commission strongly encourages your board to review the information in this report thoroughly and use this information as you plan for the 2024-2025 school year. A member

of our team will be presenting the report at the April 10 board meeting and will be able to answer any questions from you or your board at that time.

We have attached some questions you and your board may find helpful as you review the annual report. EMKS should be proud of the impact you are making for students and families in Kansas City. We look forward to working with you to continue this work.

Sincerely,

A handwritten signature in cursive script that reads "Robbyn G. Wahby".

Robbyn G. Wahby
Executive Director

CC: Hannah Lofthaus, Executive Director
Members, EMKS Board of Directors
Members, Missouri Charter Public School Commission

Attachments

Examining your Annual Report Questions
2022-2023 Annual Report
FY23 DESE Assurance Checklist

Charter Boards: Examining Your Annual Report from the Commission

The Missouri Charter Public School Commission has a contract with the Board of each of our sponsored charter public schools. The Annual Report is one of the Commission’s tools to promote a positive and forward-looking relationship with the Charter School Board relative to their accountability for the performance of the school and to the conditions of the contract.

Student, school, and education system data is reasonably complex. The Annual Report, by itself, may not tell a complete story about the progress and circumstances of the school enterprise. Here are some questions that members of Boards may find useful in working with, and supporting, their School Leader in using the Annual Report data to focus the efforts of the Board.

	Considerations When You Look at the Annual Report
For Board Chairs	<ul style="list-style-type: none"> • Does our Board’s Annual Calendar force us to routinely examine the key elements of the Annual Report? • Does our Board, collectively, have a clear understanding of both where we are and where we expect to be? • Does our Board, collectively, understand what it will take in resources and support to accelerate achievement gains? • Has our Board taken the necessary Policy, Program, and Partnership actions to support the School Leader and team?
For Board Members Chairing or Serving on a Student Performance Committee	<ul style="list-style-type: none"> • How do our current and future approaches to Curriculum Alignment and Quality Instruction assure accelerating gains in student performance? • What are the specific Policies, Programs, or Partnership options that are most likely to improve student learning? What is required for local implementation/adaptation as well as fidelity to best practice? • What unique assets and impediments to improvements exist in our school, student population, and community?
For All Members of the Board	<ul style="list-style-type: none"> • What is our expected rate of improvement for the MAP Performance Index, Student Growth, and Annual Performance Review Points? • How do our most recent results compare to our Performance Contact expectations? • What are the Board and school’s most important levers for accelerating student performance in the next 18 to 36 months?

Ewing Marion Kauffman School

2022-2023 Annual Report

Annual Performance: **Meets**

cYear Opened: 2011-2012

Next Renewal: 2030-2031

Location: Kansas City

Enrollment: 960

Grades Served: 5-12

Contract Year: 2/10



Academics

Meets



Financial
Management

Meets



Learning
Environment

Meets



Governance

Meets



Operations

Meets






Performance Summary

STANDARDS AND INDICATORS	SECTION STANDARD RATING
I. ACADEMICS	
Federal & State Accountability	Meets
Student Academic Proficiency	Meets
Student Academic Growth	Partially Meets
Postsecondary Readiness	Meets
School-Specific Academic Measure(s)	Partially Meets
II. FINANCE	
Near-Term Financial Health	Meets
Financial Sustainability	Meets
III. LEARNING ENVIRONMENT	
School Environment	Meets
Education Program Compliance	Meets
Student Rights and Requirements	Meets
IV. GOVERNANCE	
Board Operations	Meets
Holding Management Accountable	Meets
Compliance and Reporting	Meets
School Specific Measures	Meets
V. OPERATIONS	
Financial Management	Meets
Compliance and Reporting	Meets
Employee Rights and Requirements	Meets





Understanding this Report

Dear Reader,



This report is distributed annually for each school sponsored by the Commission so parents/care givers, community members, elected officials and other stakeholders are informed about the performance of the schools we sponsor. The Commission monitors five key performance areas:

- I.  **Academics** – *How well are the students performing on national, state and interim assessment? Is the school meeting their performance contract goals? Is the school meeting its mission?*
- II.  **Finance** – *Has the school appropriately managed tax payer and philanthropic dollars to ensure the school is sustainable?*
- III.  **Learning Environment** – *Has the school met federal and state requirements so students are safe and have all the rights afforded to them?*
- IV.  **Governance** – *Has the board of directors provided the stewardship, oversight and accountability required of a public school board and a Missouri non-profit?*
- V.  **Operations** – *Has the school operated effectively, safely and in compliance with policies, regulations and statutes?*

The first two pages of this report provide readers with a quick summary of the schools performance. The Annual Performance of the school is rated **Meets**, **Partially Meets/Does Not Meet** or **Falls Far Below** based on results in each of the performance areas. Academics can also be rated **Exceeds** if it is higher than the state average. Targets for each indicator can be found in the [performance framework](#). Ratings are color coded throughout the report, as outlined in this chart.

PERFORMANCE RATINGS DEFINED	
 Exceeds	Exceeding expectations and showing exemplary performance. Academic Performance is the only standard eligible for Exceeds.
 Meets	Generally meets the criterion, is performing well, is meeting expectations for performance, and/or minor concern(s) are noted.
 Partially Meets or Does Not Meet	Meets some aspects of the criterion, but not others and/or moderate concern(s) are noted.
 Falls Far Below	Falls far below the stated expectations and/or significant concern(s) are noted. The failures are material and significant to the viability to the school.

Each key performance area contains a specific indicators and measures. Indicators gage these essential compliance and performance areas. The direction of the arrow will tell you if the school’s performance for each specific area is improving or declining since last year’s report.

PERFORMANCE OVER TIME	
	Increasing, moving in the right direction over time
No Arrow	Neither increasing or decreasing
	Decreasing, moving in the wrong direction over time

Each indicator is made up of measures, based on observations and data collected by the Commission. The following pages detail the results of these measures for the current year. When possible, prior year performance and a three year average are noted. Explanations of the various measures, computations (where appropriate), and the source of the data can be found <https://mcpssc.mo.gov/media/pdf/annual-report-terms-calculations-and-sources>.

The Commission wishes to express its gratitude to the National Association of Charter School Authorizers for use of its research and publications, especially Core Performance Framework and Guidance. The Commission has adopted NACSA’s Principles and Standards for authorizing. We have built our performance framework and annual report on NACSA’s research and continue to strengthen our work based on national best practices in charter school accountability.

Sincerely,

Missouri Charter Public School Commission

Ewing Marion Kauffman School Overview

GRADES SERVED	5-12
SCHOOL ADDRESS	6401 The Paseo Kansas City, MO 64131
SCHOOL WEBSITE	www.kauffmanschool.org
AREAS SERVED	Citywide
LEADERSHIP	Tracy McFerrin, Board Chair Hannah Lofthus, CEO
SCHOOL MISSION	The mission of the Kauffman School is to prepare students to excel academically, graduate from college, and apply their unique talents in the world to create economically independent and personally fulfilling lives.

Student Demographics

TOTAL ENROLLMENT	960
ATTENDANCE	70.2%/90%
RACE/ETHNICITY	% OF TOTAL
Asian/Pacific Islander	1.0%
Black	80.4%
Hispanic/Latino	10.7%
Multiracial & Other	4.5%
Native American	*
White/Caucasian	3.0%

HISTORICALLY UNDERSERVED POPULATIONS % OF TOTAL	% OF TOTAL
Free or Reduced-Price Lunch	75.2%
Students with Disabilities	8.3%
English Language Learners	1.0%
Homeless/Migrant Students	9.6%

DISCIPLINE INCIDENTS – TOTAL	698
RACE/ETHNICITY	% OF TOTAL
Asian/Pacific Islander	0.1%
Black	90%
Hispanic/Latino	3%
Multiracial & Other	6%
Native American	0.4%
White/Caucasian	1%

STAFF AND BOARD DEMOGRAPHICS			
	BOARD	ALL EMPLOYEES	TEACHERS
TOTAL NUMBER	7	130	80
RACE/ETHNICITY % OF TOTAL			
Asian/Pacific Islander	0%	0%	5%
Black	43%	54%	35%
Hispanic/Latino	14%	2%	10%
Multiracial & Other	0%	0%	0%
Native American	0%	2%	0%
White/Caucasian	43%	42%	50%


STUDENT ENROLLMENT BY GRADE	
5	101
6	154
7	169
8	142
9	123
10	102
11	97
12	72



I. Academic Performance

Meets

This section provides an overview of the school’s performance in the year reviewed on a variety of academic measures, and a view of recent historical trends the school is accountable for achieving, as established by applicable federal and state law and the charter contract. The measures provide information about student growth and outcomes. Due to COVID19, APRs were not produced in FY20 or FY21. FY22 and FY23 APRs were produced under MSIP 6 guidelines

INDICATORS AND MEASURES	STANDARD	SCHOOL PERFORMANCE				RATING		NOTES
		3YR AVG	FY21*	FY22	FY23	Rating	Direction	
FEDERAL & STATE ACCOUNTABILITY								
ESEA Designation	In Compliance		IC	IC	IC	Meets		
State Rating	≥70%	N/A	N/A	83.4%	82.9%	Meets		This is a combination of performance and continuous improvement points established by DESE for districts in MSIP 6.
State Rating Academic Achievement	≥70%			82.4%	76.0%			This number only includes academic achievement points generated using MSIP 6 calculation for the APR.
STUDENT ACADEMIC PROFICIENCY								
Proficiency – English (All)	On Track for APR Status	30.4	22.8	30.9	37.4	Partially Meets	↗	Approaching rating on 2023 APR with MPI of 378.8
Proficiency – English (student groups)	On Track for APR Status	30.0	22.4	30.2	37.4	Exceeds	↗	Target rating on 2023 APR with MPI of 376.6
Proficiency Comparison – English	Meet or Exceed Local District	+4.5	-3.9	+5.5	+12.0	Exceeds	↗	
Proficiency – Math (All)	On Track for APR Status	31.0	15.5	31.4	46.0	Meets	↗	On Track rating on 2023 APR with MPI of 385.7
Proficiency – Math (student groups)	On Track for APR Status	30.5	15.1	30.3	46.0	Exceeds	↗	Target rating on 2023 APR with MPI of 383.3
Proficiency Comparison – Math	Meet or Exceed Local District	+15.7	+4.0	+14.2	+28.8	Exceeds	↗	
Proficiency – Science (All)	On Track for APR Status	22.3	15.2	27.0	25.8	Partially Meets		Approaching rating on 2023 APR with MPI of 351.8








INDICATORS AND MEASURES	STANDARD	SCHOOL PERFORMANCE				RATING		NOTES
		3YR AVG	FY21*	FY22	FY23	Rating	Direction	
Proficiency – Science (student groups)	On Track for APR Status	22.0	14.9	25.5	25.7	Meets		On Track rating on 2023 APR with MPI of 349.4
Proficiency Comparison – Science	Meet or Exceed Local District	+4.5	-1.9	+8.3	+7.1	Meets		
Proficiency – Social Studies (All)	On Track for APR Status	N/A	N/A	34.6	38.2	Meets		On Track rating on 2023 APR with MPI of 384.1
Proficiency – Social Studies (student groups)	On Track for APR Status	N/A	N/A	31.3	38.2	Exceeds		Target rating on 2023 APR with MPI of 380.7
Proficiency Comparison – Social Studies	Meet or Exceed Local District	N/A	N/A	+11.1	+14.4	Exceeds		
STUDENT ACADEMIC GROWTH								
Growth – English (All)	Average	52.0	45.3	56.7	54.0	Exceeds		Above Average rating earning 96% of growth points
Growth – English (student groups)	Average	52.0	45.3	56.6	54.0	Exceeds		Above Average rating earning 92% of growth points
Growth – Math (All)	Average	53.9	46.2	58.8	56.6	Exceeds		Above Average rating earning 99% of growth points
Growth – Math (student groups)	Average	53.8	46.2	58.7	56.6	Exceeds		Above Average rating earning 98% of growth points
Growth – Science (All)	Average	N/A	N/A	N/A	47.7	Partially Meets		Below Average rating earning 40% of growth points
Growth – Science (student groups)	Average	N/A	N/A	N/A	48.5	Meets		Average rating earning 50% of growth points
Growth – Social Studies (All)	Average	N/A	N/A	N/A	41.7	Falls Far Below		Below Average rating earning 2.5% of growth points
Growth – Social Studies (student groups)	Average	N/A	N/A	N/A	39.4	Falls Far Below		Below Average rating earning 0% of growth points
POSTSECONDARY READINESS								
Graduation Rate	On Track	90.9	95.7	90.7	86.2	Exceeds		Target status in 2023 APR
Postsecondary Rate	On Track	94.5	94.6	96.7	92.3	Exceeds		Target status in 2023 APR

INDICATORS AND MEASURES	STANDARD	SCHOOL PERFORMANCE				RATING		NOTES
		3YR AVG	FY21*	FY22	FY23	Rating	Direction	
ACT Performance	On Track	18.9	18.6	19.7	18.4	Partially Meets		Approaching status in 2023 APR
SCHOOL-SPECIFIC ACADEMIC MEASURES								
College Readiness	> State 3 year average			EMKS 20.0 MO 20.6	EMKS 18.9 MO 20.4	Partially Meets		EMKS will average higher ACT scores than the State, as measured annually by three-year rolling averages.
Post-Secondary	90%	75%	76%	59%	90%	Meets		At least 90% of EMKS graduates will matriculate to college.

II. Financial Performance

Meets

This section provides an overview of the school’s performance in the year reviewed and a view of recent historical trends on financial measures the school is accountable for achieving. They provide information about the school’s financial health and sustainability.

INDICATORS AND MEASURES	STANDARD	3-YR AVG.	FY21 VALUE	FY22 VALUE	FY23 VALUE	RATING	NOTES
NEAR-TERM MEASURES							
Current Ratio	>1.0	15.3	23.5	13.5	8.9	Meets	
Unrestricted Days Cash on Hand	30/60/90	257	243	272	257	Meets	
Enrollment Variance	=>95%	99%	104%	100%	101%	Meets	
Debt Default	comply with covenants	Meets	Meets	Meets	Meets	Meets	
Fund Balance	3% or greater	70.21%	67.0%	74.2%	69.57%	Meets	
SUSTAINABILITY MEASURES							
Total Margin	Positive	13.7%	25.0%	13.5%	2.6%	Meets	
Debt to Asset Ratio	<.9	0.07	.04	.07	0.1	Meets	
Cash Flow	Positive	Positive \$2,492,331	Positive \$4,117,091	Positive \$2,573,973	Positive \$785,928	Meets	
Debt Service Coverage Ratio	=>1.1	No Debt	No Debt	No Debt	No Debt	Meets	

III. Learning Environment Compliance

Meets

This section reports the school’s overall performance in fulfilling its obligation to provide a safe, healthy and equitable place for children to learn and grow. These measures are established in mostly in federal and state statutes, as well as those items required in the school’s charter and contract.

INDICATORS AND MEASURES	STANDARD	RATING	NOTES
SCHOOL ENVIRONMENT			
Complying with facilities and transportation requirements	Material Compliant	Meets	
Complying with health and safety requirements	Material Compliant	Meets	
Handling student information and data appropriately	Material Compliant	Meets	
EDUCATION PROGRAM COMPLIANCE			
Implementing the material terms of the education program as defined in the current charter contract	Material Compliant	Meets	
Complying with applicable education requirements	Material Compliant	Meets	
Protecting the rights of students with disabilities	Material Compliant	Meets	
Protecting the rights of English Language Learner (ELL) students	Material Compliant	Meets	
STUDENT RIGHTS AND REQUIREMENTS			
Protecting the rights of all students	Material Compliant	Meets	
Open, free access to apply and enroll	Material Compliant	Meets	

IV. Governance

Meets

This section reports the board of directors overall performance in the year in fulfilling legal requirements and fiduciary/public stewardship responsibilities. Compliance with state statutes and Commission policies relevant to governing a public school and Missouri non-profit are also rated in this section.

INDICATORS AND MEASURES	STANDARD	RATING	NOTES
BOARD OPERATIONS			
Board Training	100% of board members have participated in training	Meets	
Committee Structure	Structure is in place and committees are meeting	Meets	
Review and Updates Board Policies Annually	Material Compliant	Meets	
Strategic Plans, Board Goals	Annual goals and plans adopted by Board	Meets	
Missouri Law & Board Bylaw and Policy Compliance		Meets	The board of EMKS shall consistently abide by all MO Laws including the MO Sunshine Law in all its operations and maintain an active involved board as described in EMKS's bylaws and policies.
HOLDING MANAGEMENT ACCOUNTABLE			
CEO Evaluation	Completed	Meets	
Monitor Performance, School and Board Goals	Demonstrated Consistent Monitoring	Meets	
COMPLIANCE AND REPORTING			
Missouri Ethic Commission Filings	Material Compliant	Meets	
ASBR	Material Compliant	Meets	
Missouri Sunshine Law Compliance	Material Compliant	Meets	
Registered with the Secretary of State	Material Compliant	Meets	
SCHOOL-SPECIFIC MEASURES			
The board will create a leadership succession plan by 2023.		Meets	The Board was presented a draft of the succession plan which was unanimously approved at the 11/9/2022 board meeting.

V. Operational Compliance

Meets

This section reports the school's overall performance in the year reviewed in fulfilling legal and contractual requirements and responsibilities relevant to organizational reporting and monitoring requirements.

INDICATORS AND MEASURES	STANDARD	RATING	NOTES
FINANCIAL MANAGEMENT AND OVERSIGHT			
Meeting financial reporting and compliance requirements	Material Compliant	Meets	
Following Generally Accepted Accounting Principles (GAAP)	Material Compliant	Meets	
EMPLOYEE RIGHTS AND REQUIREMENTS			
Respecting employee rights	Material Compliant	Meets	
Completing required background checks	Material Compliant	Meets	
Meeting teacher and other staff credentialing requirements	Material Compliant	Meets	
COMPLIANCE AND REPORTING			
Federal and State reporting requirements	Material Compliant	Meets	
Local Reporting requirements	Material Compliant	Meets	
Commission reporting requirements	Material Compliant and 90% on time 90% accurate	Meets	Materially Compliant; 91% on time; 97% accurate
Document Retention requirements	Material Compliant	Meets	



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
OFFICE OF QUALITY SCHOOLS – MISSOURI SCHOOL IMPROVEMENT PROGRAM

2022-23 MISSOURI CHARTER SCHOOL ASSURANCE CHECKLIST

CHARTER SCHOOL NAME Ewing Marion Kauffman School	COUNTY-DISTRICT CODE 048-924
CHARTER SCHOOL CONTACT NAME Hannah Lofthus	CHARTER SCHOOL CONTACT PHONE NUMBER 816-268-5660
CHARTER SCHOOL CONTACT EMAIL hlofthus@kauffmanschool.org	FORM DUE DATE June 30, 2023

INSTRUCTIONS

Charter schools are required to be compliant with state and federal laws and State Board of Education regulations. The Missouri Department of Elementary and Secondary Education (DESE) has created this assurance checklist to assist charter schools with this compliance as well as to assist charter sponsors in the review of charters. Administrative Rules are located on the Missouri Secretary of State’s website at: www.sos.mo.gov/adrules. All charters shall send responses to their sponsor by the date specified by the sponsor. Sponsors must submit the completed forms by June 30, 2023 to charters@dese.mo.gov or mail to:

Department of Elementary and Secondary Education
Office of Quality Schools
Attn: Charter Schools
P.O. Box 480
Jefferson City, MO 65102-0480

Mark each item in the left column as Yes, No, K-8 or N/A (not applicable). If answering “No” or “N/A,” you must provide an explanation and plan for resolution of the deficiency in the comment box below.

QUESTIONS: Contact your Area Supervisor or the Charter School Section at 573-751-8247 or charters@dese.mo.gov.

CERTIFICATION

	1. At least 80 percent of teachers are appropriately licensed or certificated to teach in Missouri public schools (Section 160.420, RSMo).
YES (1)	a. Teachers
YES (1)	b. Other certificated staff
YES (1)	2. Districts and charter schools shall annually provide information to DESE regarding: use of third party employment agencies for substitute teachers, daily rate of substitute pay, employment of full-time and part-time substitute teachers, substitute teacher recruitment efforts, the substitute teacher interview process, and use of current school staff as substitute teachers during other assigned time, in accordance with Section 168.037, RSMo .
YES (1)	3. The charter school provides all substitute teachers with a link to a web-based survey each day as required by Section 168.037, RSMo .

FINANCE

	1. The charter is organizationally and fiscally viable as defined in (Section 160.405, RSMo), not having:
YES (1)	a. a negative balance in its operating funds;
YES (1)	b. a combined balance of less than three percent of the amount expended for such funds during the previous fiscal year; or
YES (1)	c. expenditures that exceed receipts for the most recently completed fiscal year.
YES (1)	2. The charter school implements effective and efficient fiscal management systems that ensure accountability of charter school funds and provides charter financial and budgetary information to the public (Sections 160.066, RSMo and 5 CSR 30-4.030).
NA (9)	3. If the charter contracts for pre-kindergarten services and claims attendance for state purposes, the pre-kindergarten provider meets the state pre-kindergarten program standards (Sections 163.018, 163.161, RSMo and 5 CSR 25-100.320).

GOVERNANCE

	1. The charter school employs appropriate procedures to assure the accurate and timely reporting of data to state and federal agencies.
YES (1)	a. In accordance with the annual data acquisition calendar (160.405.4(2), RSMo)
YES (1,4)	b. Self-Monitoring Documents
YES	c. Child Abuse and Neglect Hotline (Section 210.115, RSMo)
YES (1,3,5)	d. School Safety Provisions (Sections 160.522, 162.680.2, 167.023, 167.117, 167.627, 302.272, 569.155, 571.030, 574.115, 575.090, and 579.030.1(1), RSMo)

The Department of Elementary and Secondary Education does not discriminate on the basis of race, color, religion, gender, gender identity, sexual orientation, national origin, age, veteran status, mental or physical disability, or any other basis prohibited by statute in its programs and activities. Inquiries related to department programs and to the location of services, activities, and facilities that are accessible by persons with disabilities may be directed to the Jefferson State Office Building, Director of Civil Rights Compliance and MOA Coordinator (Title VI/Title VII/Title IX/504/ADA/ADAAA/Age Act/GINA/USDA Title VI), 5th Floor, 205 Jefferson Street, P.O. Box 480, Jefferson City, MO 65102-0480; telephone number 573-526-4757 or TTY 800-735-2966; email civilrights@dese.mo.gov.

YES (1)	2. The charter school complies with federal laws relating to the protection of pupil rights, 20 U.S.C 1232h(b).
YES (1, 3)	3. The charter school reports school dropouts to the Missouri Literacy Hotline (Section 167.275, RSMo) .
YES (1)	4. The charter school waives proof of residency requirements for a child whose parent or guardian is serving on specified active duty military orders (Section 160.2000, RSMo).
YES (1)	5. The charter provides for student religious liberties in a manner consistent with Section 160.405.4(1) .
YES (1)	6. The charter school ensures that an American Flag is displayed in front of each school building and the Pledge of Allegiance is recited in at least one scheduled class of every pupil enrolled in the school, no less often than once per school day (Section 171.021, RSMo).
YES (1)	7. The charter school ensures that, if requested by any recognized organization, it allows at least 30 minutes to provide unbiased information on organ, eye and tissue donation to the governing body of a charter (Section 170.311, RSMo).
INSTRUCTION/CURRICULUM/ASSESSMENT	
NA (6)	1. The charter school has developed standards for teaching (Section 160.045, RSMo).
YES (1)	2. The charter school complies with state high school graduation requirements (Section 170.345, RSMo and 5 CSR 20-100.190).
YES (1)	3. The charter school provides one-half unit of high school health and personal finance credit for graduates (5 CSR 20-100.190).
YES (1)	4. The charter school provides regular instruction in the United States and Missouri Constitutions , as well as American history, American institutions and American civics. Unless an exception applies, students are required to successfully complete a course of such instruction that is at least one semester in length, as required by (Section 170.011, RSMo).
YES (1)	5. The charter school ensures that all students entering ninth grade after July 1, 2017, pass an examination on the provisions and principles of American Civics as required by (Section 170.345, RSMo).
YES (1, 8)	6. The charter school ensures that each high school distributes to its students the information on critical need occupations as provided by the DESE each year before November 1 st (Section 167.902, RSMo).
	7. The charter school ensures that it has policies and procedures in place allowing students to participate in the Missouri Course Access and Virtual School Program (MOCAP) (Section 161.670, RSMo).
YES (1)	a. The charter school has adopted an enrollment policy that requires enrollment requests for MOCAP to be treated similarly to those for traditional courses.
YES (1)	b. The charter school provides for an appeal process upon denial of enrollment in MOCAP courses.
YES (1)	c. The charter school informs parents of their child's right to participate in the program by making program availability clear in the parent handbook, registration documents and by featuring it on the home page of the charter school's website.
YES (1)	8. The charter school shall determine a child is gifted only if the child meets the definition of "gifted children" as provided in (Section 162.675, RSMo).
YES (1)	9. The charter school's course materials relating to sexual education instruction shall comply with statute (Section 170.015, RSMo).
YES (1)	10. The charter school ensures that it conducts dyslexia screenings for students and provides reasonable classroom support consistent with the guidelines developed by DESE (Section 167.950, RSMo).
YES (1)	11. The charter school ensures that all pupils (during the pupil's four years of high school) receive 30 minutes of cardiopulmonary resuscitation instruction and training in the proper performance of the Heimlich maneuver or other first aid for choking. Instruction is to be included in the charter school's existing health or physical education curriculum and must meet the requirements of (Section 170.310, RSMo).
	12. The charter school will: (Section 167.268, RSMo .)
YES (2)	a. Implement a reading success plan policy (Section 167.268, RSMo);
YES (2)	b. Assess all students enrolled in kindergarten through grade three at the beginning and the end of each school year for their level of reading or reading readiness on state-approved reading assessments (Section 167.645, RSMo);
YES (2)	c. Assess any newly enrolled student in grades one through five for their level of reading or reading readiness on a reading assessment from the state-approved list (Section 170.014, RSMo); and
YES (2)	d. Provide reading success plans to students with substantial reading deficiencies and to those students who have been identified as being at risk of dyslexia. (Section 167.645, RSMo).
YES (2)	13. The charter school assesses all students enrolled in kindergarten through grade three at the beginning and end of each school year for their level of reading or reading readiness on a reading assessment from state-approved reading assessments (Section 167.645, RSMo).
	14. The charter school provides a reading success plan at the beginning of the school year to any student who:
YES (2)	a. Exhibits a substantial deficiency in reading which creates a barrier to a child's progress learning to read;
YES (2)	b. Has been identified as being at risk of dyslexia in the statewide dyslexia screening or has a formal diagnosis of dyslexia (Section 167.645, RSMo).
YES (2)	15. The charter school has established a reading program in kindergarten through grade five based in scientific research (Section 170.014, RSMo).

	16. The charter school provides instruction: in Braille reading and writing to eligible students as outlined in the BRITE Act (Section 167.225, RSMo).
YES (2)	a. In Braille reading and writing to eligible students as outlined in the BRITE Act; and
YES (2)	b. In orientation and mobility training for blind and visually impaired students (Section 167.225, RSMo).
YES (1)	17. The charter school provides mental health awareness training to students in accordance with Section 170.307, RSMo .
YES (2)	18. The charter school, if it is a high school, offers at least one computer science course in an in-person setting or as a virtual or distance course option (Section 170.018, RSMo).
YES (2)	19. The charter school provides student IDs with the three digit dialing code that directs calls and routes text messages to the Suicide and Crisis Lifeline (Section 170.048, RSMo).
PROFESSIONAL LEARNING	
YES (1,6)	1. The charter school ensures that all educators in its employ, who hold a career continuous certificate, complete a minimum of 15 contact hours of professional development annually unless exempt (Section 168.021, RSMo).
YES (1)	2. The charter school provides two hours of in-service training for all practicing teachers annually regarding dyslexia and related disorders (Section 167.950, RSMo).
This is optional	3. All school personnel may participate in a simulated active shooter and intruder response drill conducted by law enforcement professionals, as described in statute. Program instructors must be certified by the Department of Public Safety's Peace Officers Standards Training Commission (Section 170.315, RSMo). This is not a required training.
SAFETY	
YES (1,5)	1. The charter school has a written discipline policy; provides the policy to students, parents and guardians; and follows the requirements of Sections 160.261 and 160.405, RSMo .
YES (1)	2. The charter school complies with statute related to posting child abuse and neglect hotline information (Section 160.975, RSMo).
YES (1)	3. The charter school requires the reporting of child abuse, including allegations of sexual misconduct involving a teacher or other employee of the charter school, and provides employee training in accordance with law (Sections 160.261.2, 162.069 and 210.115, RSMo).
YES (1)	4. The charter school maintains immunization records as required by statute and reports such data required by the Missouri Department of Health and Senior Services (Sections 167.181 and 167.183, RSMo).
YES (1,3)	5. The charter school complies with all statutes related to the transportation of students (Sections 162.064, 162.065, and 167.231 RSMo).
	6. The charter school complies with the Persistently Dangerous Schools provision of the Every Student Succeeds Act (ESSA) (P.L. 114-95) and (5 CSR 20-100.210).
NA (8)	a. Allow students who attend a persistently dangerous school to attend a safe public school within the charter school Local Education Agency (LEA).
NA (8)	b. Allow students who have been a victim of a violent criminal offense while in or on the grounds of the public school to attend a safe public school within the charter school LEA.
YES (1)	7. The charter school is required to disclose to any public school about any former employee, information regarding any violation of the published regulations of the state board of education, the district, or the governing body of the charter school by the former employee if such violation related to sexual misconduct with a student and was determined to be an actual violation of the board, of the district, or the governing body of the charter after a contested case due process hearing has been conducted, pursuant to board policy (Section 162.068, RSMo).
YES (2)	8. The charter school complies with the provisions of the Get the Lead Out of School Drinking Water Act. Effective 2023-24 school year and beyond (Section 160.077, RSMo).
Yes (1)	9. The charter school complies with the provisions of Will's Law related to individualized emergency health care plans for epilepsy and seizure disorders (Section 167.625, RSMo).
COMPLIANCE	
YES (1)	1. The charter school complies with all the regulations of the state and federal programs in which the charter school participates (5 CSR 20-100.130, and 5 CSR 20-300.110 to.120.)
YES (1)	2. The charter school meets state and federal special education requirements for students with disabilities, economically disadvantaged students, migratory children, students whose native or home language is other than English and homeless youth (Sections 162.680 and 167.020, RSMo, and 5 CSR 20-300.110 to .120.)
	3. The charter school complies with statutory standards including:
YES (1)	a. Administration of the statewide system of academic assessments, as designated by the State Board of Education under (Section 160.518, RSMo).
YES (1,3,5)	b. Assurances for the completion and distribution of an annual report card as prescribed in (Section 160.522, RSMo).
YES (1)	c. Collection of baseline data during the first three years of operation to determine the longitudinal success of the charter school (Section 160.405.7, RSMo).

YES (1)	d. Measurement of pupil progress toward the pupil academic standards adopted by the State Board of Education under (Sections 160.514 , and 160.405.6(a) RSMo).
NA (1,5)	e. Publication of each charter school's Annual Performance Report (Section 160.405, RSMo).
YES (1)	f. Compliance with laws and regulations of the state, county or city relating to health, safety and state minimum educational standards, including requirements relating to student discipline under (Sections 160.261 , 160.261.2 , 167.161 , 167.164 and 167.171, RSMo).
YES (1)	g. Notification to law enforcement authorities of criminal conduct under (Sections 167.115 and 167.117, RSMo).
YES (1)	h. Transmittal of school records as required by (Section 167.020, RSMo).
YES (1)	i. Provision of the minimum amount of school time as required by (Section 171.031, RSMo).
YES (1)	j. Performance of employee background checks as required by (Section 168.133, RSMo).
YES (5)	k. Protections to students and families with respect to certain surveys and evaluations as required by (Section 167.113, RSMo).
NA (8)	4. The charter school notifies parents if the local education agency (LEA) or school within the LEA scores in the bottom 5% of the Annual Performance Report (Section 162.084, RSMo).

COMMENTS

Comment(s) are required for any item that has been marked as No or N/A.

- The stated purpose of this form is "assuring that it has or will comply with state law, federal law, and State Board of Education regulations included during the 2022-23 school year." All charter schools sponsored by MCPSC have a signed contract on file at DESE. It assures compliance with all Missouri statutes related to charter public schools. MCPSC monitors throughout the year. MCPSC annually requests verification from DESE offices that monitor compliance to specific programs at the end of each fiscal year. MCPSC monitors schools compliance of annual items on the timeline dictated by the work function.
- Statute(s) go into effect in FY24.
- The following statutes do not applicable to charter schools: 571.030, 569.115, 574.115, 575.090, 597.030(1), 167.275, 160.522, 167.231
- Self-monitoring document list is not provided.
- One or more statutes in this section does not apply to charter schools, is a definition or the duty of another agency/board.
- Only applicable to charter schools operated by a school district.
- The statue cited is incorrect.
- This statute does not apply to this charter school.
- This school do not offer this or does not serve the grades where this applies.

ASSURANCES

If you provide any "personal information" as defined in Section 105.1500, RSMo, concerning an entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code of 1986, as amended, you understand and agree that you are voluntarily choosing to seek a state contract and providing such information for that purpose. The Department of Elementary and Secondary Education will treat such personal information in accord with Section 105.1500, RSMo, unless such information is subject to disclosure pursuant to federal or state law.

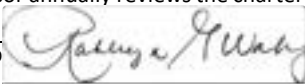
The superintendent/chief executive officer assures compliance with each of the items on the checklist.

SIGNATURE OF SUPERINTENDENT

DATE

The Charter Sponsor annually reviews the charter school's compliance with statutory standards, as required by [Section 160.405.7, RSMo](#).

SIGNATURE OF SPONSO



DATE

Jun 29, 2023

box SIGN 157ZLLZ1-4YRKP2PY



EWING MARION

KAUFFMAN SCHOOL

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 ¹				X				X				
Comprehensive Financial Packet ²		X				X			X		X	
EMKS Budget											X	
Tax Return ³											X	
Annual External Audit Report				X								
Vendor Check Register		X		X		X		X	X		X	
Retirement Committee Review			X					X				

¹Condensed financial packet consists of financial highlights, income statement and balance sheet.

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

³Final 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 ⁴		X										
End of Year Report and FER ⁵			X									
Federal Payment Request				X				X			X	
403b Plan Audit	X											
1099 and W2 Tax Forms							X					
DESE Budget and Revisions ⁶	X									X		

⁴Annual Secretary of the Board Report consists of State reporting on all spending.

⁵End 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.

⁶DESE 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

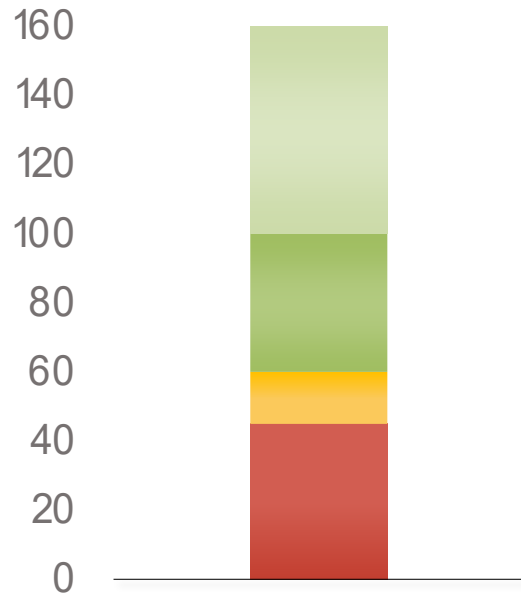
- FY forecast is now \$23.5M or +\$0.1M vs. last forecast. Compared to budget, revenue is +\$0.6M or 2.5% favorable driven by WADA calc., transportation income and interest income

- 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

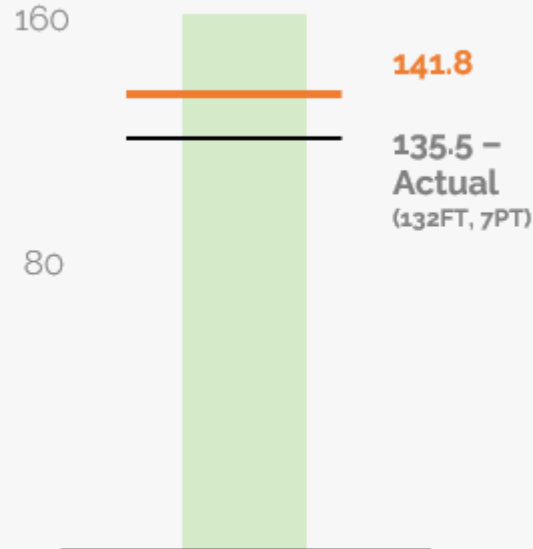


193 DAYS OF CASH AT YEAR'S END

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

Staffing

Current vs. Budgeted Staffing

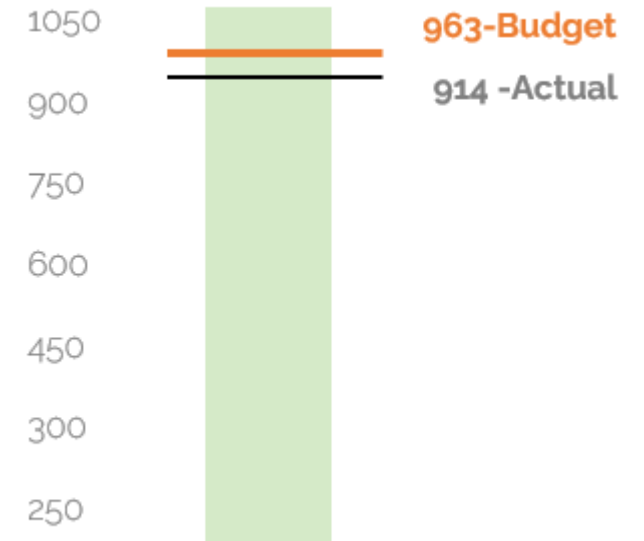


95.6% of Budget

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

Enrollment


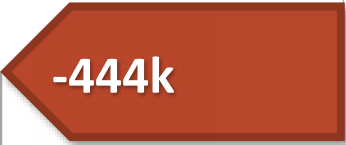
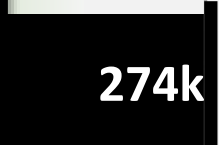

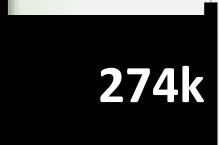
Current vs. Budgeted Enrollment



95% of Budget

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

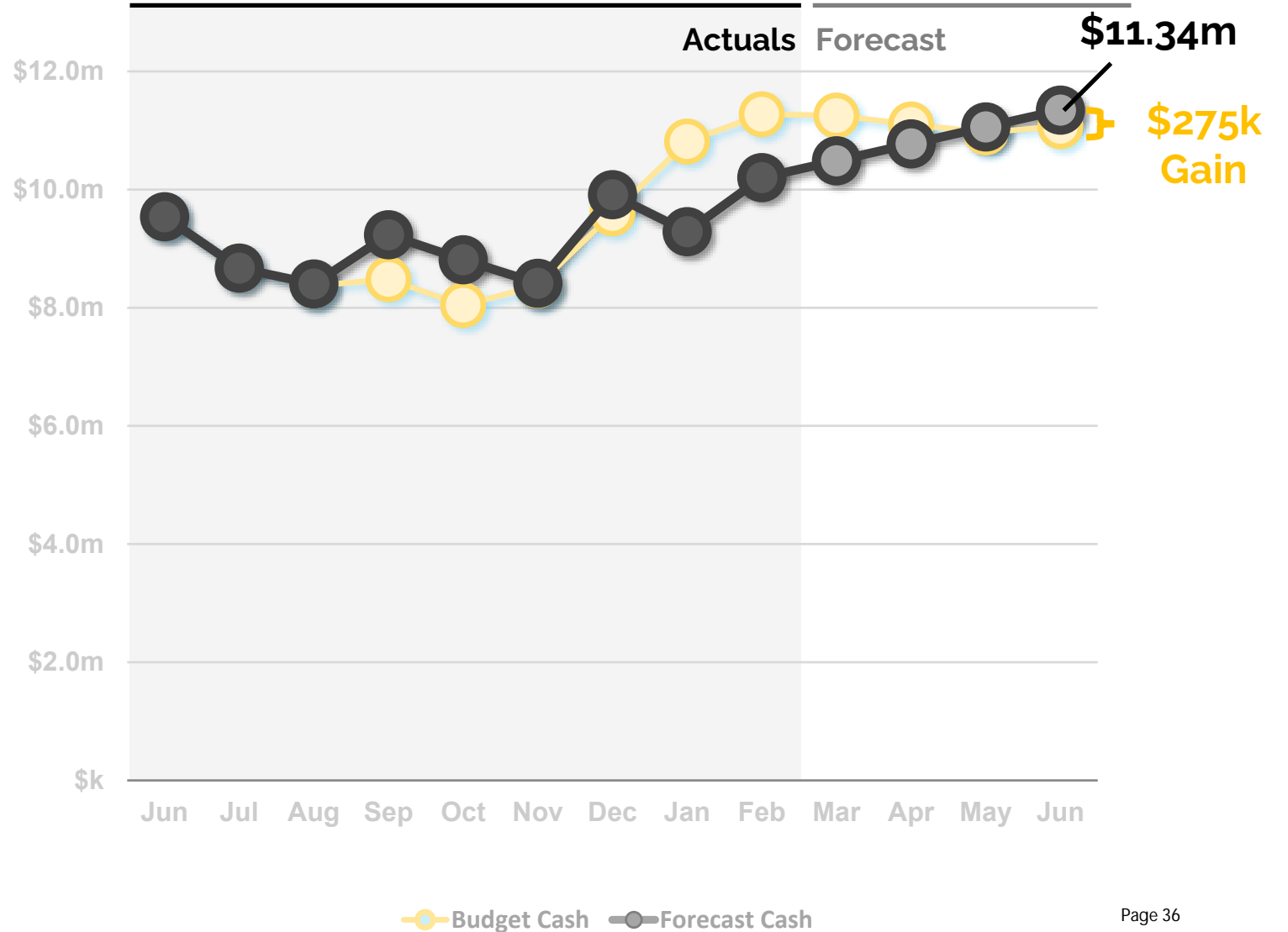
Forecast Overview

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

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
Revenue							
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
Total Revenue	15,030,396	15,951,203	(920,807)	23,573,193	22,854,215	718,978 ①	8,542,797
Expenses							
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
Total Expenses	13,503,656	14,216,495	712,839	21,769,234	21,324,743	(444,492) ②	8,265,579
Net Income	1,526,740	1,734,708	(207,968)	1,803,958	1,529,472	274,486 ③	277,218
Cash Flow Adjustments	(865,624)	-	(865,624)	(18)	-	(18) ④	865,606
Change in Cash	661,116	1,734,708	(1,073,592)	1,803,940	1,529,472	274,469 ⑤	1,142,824

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	
Revenue													
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
Total Revenue	1,530,055	1,615,235	2,863,095	1,489,238	1,490,983	2,940,320	1,492,720	1,608,750	2,135,699	2,135,699	2,135,699	2,135,699	23,573,193
Expenses													
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
Extraordinary Expenses													
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
Total Expenses	1,653,010	1,709,043	1,801,412	1,611,129	1,488,740	1,765,817	1,735,604	1,738,902	2,065,514	2,065,514	2,065,514	2,069,037	21,769,234
Net Income	-122,955	-93,808	1,061,683	-121,891	2,244	1,174,503	-242,884	-130,152	70,185	70,185	70,185	66,663	1,803,958
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
Change in Cash	-869,889	-268,991	832,887	-422,215	-398,002	1,499,294	-625,733	913,764	286,587	286,587	286,587	283,064	1,803,940
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>
Assets			
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
Total Assets	14,856,286	16,074,752	16,660,226
Liabilities and Equity			
Liabilities			
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	
Total Liabilities	521,604	213,330	521,586
Equity			
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
Total Equity	14,334,682	15,861,422	16,138,640
Total Liabilities and Equity	14,856,286	16,074,752	16,660,226

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

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	Entity ID	Entity Name
21793	01/05/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC
21794	01/05/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC
21795	01/05/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC
21796	01/05/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC
21797	01/05/2024	X	CUSHMAN	Cushman & Wakefield U.S., Inc
6141	01/09/2024	X	ALCOZERCON	Alcozer Consulting LLC
6142	01/09/2024	X	ARRAYEDUC	Array Education, Inc.
6143	01/09/2024	X	SPEECHLANG	Matthew Braun
6144	01/09/2024	X	FIRSTSTUDE	First Student, Inc.
6145	01/09/2024	X	HEARTSCHL	Global Payments Inc.
6146	01/09/2024	X	MORGHUNT	Morgan Hunter Education, LLC
6147	01/09/2024	X	PROIQ	ProIQ, LLC
21798	01/09/2024	X	COBBAWAY	Cobbaway LLC
21799	01/09/2024	X	COMMERCE	COMMERCE BANK
21800	01/09/2024	X	EDOPS	Education Business Solutions Inc
21801	01/09/2024	X	PLATINUM	Jaymie Huffman
21802	01/09/2024	X	KOPALDSE	Seth Kopald
21803	01/09/2024	X	OUTFRONTM	Outfront Media Inc
21804	01/09/2024	X	QUINNCAR	Carlin Quinn
21805	01/09/2024	X	SIPVINE	sipVine, Inc.
21806	01/09/2024	X	CASCADEHE	Weiss Staffing Solutions LLC
21807	01/09/2024	X	YEAGERDAN	Danielle Yeager
21808	01/09/2024	X	YELLOWDOG	Yellow Dog Networks, Inc.
21809	01/09/2024	X	AMERFOOD	American Food and Vending Corp.
11220241	01/12/2024	X	COMMERCE	COMMERCE BANK
6149	01/17/2024	X	CASTATED	California State Disbursement Unit
6150	01/17/2024	X	FIRSTSTUDE	First Student, Inc.
6151	01/17/2024	X	GUARDIAN	The Guardian Life Insurance Co
6152	01/17/2024	X	PERFFOODGR	Performance Food Group Inc
6153	01/17/2024	X	FINKTRUSTE	Richard V. Fink
6154	01/17/2024	X	SPANLANG	Spanish Language Resources, LLC
6155	01/17/2024	X	TICOPROLLC	Tico Productions LLC
6156	01/17/2024	X	TSCHANGCHI	CHI-YOUNG TSCHANG
6157	01/17/2024	X	KCNIGHT	Walden Limousine Service LLC
6158	01/17/2024	X	RISAWOODS	Risa Woods
21948	01/17/2024	X	CDWLLC	CDW LLC
21949	01/17/2024	X	COMMERCE	COMMERCE BANK
21950	01/17/2024	X	TRAVTRANS	Corporate Travel Management North America, Inc
21951	01/17/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC
21952	01/17/2024	X	FIDWORKPL	Fidelity Workplace Investing LLC
21953	01/17/2024	X	HAASWILKE	Haas & Wilkerson, Inc.
21954	01/17/2024	X	UNITEDHEA	United Healthcare Insurance Company
21955	01/17/2024	X	WESTBROOK	Westbrook & Co., P.C.
21956	01/17/2024	X	WHCKCTLLC	WHC KCT, LLC (ZTRIP)
21957	01/17/2024	X	AMERFOOD	American Food and Vending Corp.
21958	01/17/2024	X	CUSHMAN	Cushman & Wakefield U.S., Inc
11920241	01/19/2024	X	COMMERCE	COMMERCE BANK
6159	01/23/2024	X	DIVFINADMN	Division of Financial and Administrative Services
6160	01/23/2024	X	FIRSTSTUDE	First Student, Inc.
6161	01/23/2024	X	GKCCCCA	Greater Kansas City Cross Country Coaches Assn
6162	01/23/2024	X	LYCOMINGC	Lycoming College
6163	01/23/2024	X	MOSTATEU	Missouri State University

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>

Check Register by Type

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			QUINN CAR	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			QUINNCAR	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

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

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
Total Cost to Purchase	\$ 152,600
Annual Savings @60% of \$150k	\$ 90,000
Less: Property Tax @9%	\$ (12,600)
Less: Fuel Cost & Maintenance	\$ (16,400)
Less: Insurance	\$ (5,000)
Net Annual Savings Inc. Costs	\$ 56,000

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