

**Ewing Marion Kauffman School Board of Directors
Board of Directors Meeting – May 13 at 8:30am (CST) / 9:30am (EST)**

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Please Note

Some pages are intentionally left blank to facilitate better printed copies.

Some pages may be inserted with existing page numbers. Page numbers related to this board packet are listed in the lower left of each page and are labeled, “Packet <<page#>>.”

Zoom Conference Call Line

The Zoom conference line can be accessed with the following information:

<https://kauffman.zoom.us/j/7969896793>

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

Meeting ID: 796-989-6793#

Contact

If you have questions or concerns prior to the board meeting, please contact Aaron North (816-932-1157, anorth@kauffman.org)

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

Ewing Marion Kauffman School (Zoom meeting)
Wednesday, May 13, 2020
Board of Directors Meeting (8:30am CT)

All board members will participate via conference call line
The conference line may be accessed through a Zoom video link or via telephone:

Dial in number: +1 (669) 900-6833
Meeting ID: 796-989-6793
<https://kauffman.zoom.us/j/7969896793>

8:30 am

CALL TO ORDER

- Welcome guests
- Review and discuss meeting agenda
- *Action:* Meeting minutes (04/08/2020)

SCHOOL LEADERSHIP REPORT

FINANCE

- *Action:* Treasurer's Report
- *Action:* Drive and parking repair contracting
- *Action:* Expenditure authority approval for parking repairs
- *Action:* FY21 budget review and approval
- *Action:* Approve vendor expenditures
- 403b plan update
- PPP update

COMMUNITY FORUM

- The Board will hear comments from community members regarding items on the agenda or other issues that should be brought to the Board'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 Board Chair. Individuals who do not have an opportunity to speak during the allotted time will be given first opportunity at the next regularly scheduled Board of Directors meeting.

GOVERNANCE

- *Action:* Assertion of compliance with the Families First Coronavirus Response Act (FFCRA)
- *Action:* COVID-19 alternative methods of instruction
- *Action:* Intent to renew charter with MCPSC

CLOSED SESSION

- *Action:* Close meeting pursuant to R.S.Mo. § 610.021(3) – discussion of a personnel matter; 610.021(1) – discussion of legal matters; and to R.S.Mo. § 610.021(6) – discussion of a student matter
- *Action:* Re-open meeting

ADJOURN

Future Meetings:
June 8 (5:00pm; committee)
June 10 (8:30am; board)



Ewing Marion *Kauffman School*

CREATING COLLEGE GRADUATES

Catching up with Kauffman School

Drone Competition



This week, Kauffman School students swept the JV Class Awards at the Aztec Invitational Drone Competition. Students Hoa, Xander, and Isaac placed first, second, and third (respectively). This was an absolutely epic result for their very first competition

Podcast

Subscribe to MO Charters Work Podcast! MO Charters Work is a podcast showcasing the educators, leaders, parents and community members that make charter public schools great and the successful work of the public schools providing education to students! It can be found on Spotify, iTunes, Spreaker, SoundCloud, and iHeartRadio. Here is a [link](#) to it as well so you can listen wherever you would like!

Student Success!

This month, juniors Koree and Cherish found out they are our first students to be accepted as Bovard Scholars with the University of Southern California. This program helps high-achieving students with financial need gain admission to and succeed at the nation's top universities. Through this program, they will take summer classes and get help with college essays and materials. Congrats Koree and Cherish!



A huge congrats to high school students Stella and Jada who will be attending Adelphia University this summer for a pre-college experience. Adelphia is a private university in Garden City, New York. They will take classes, tour nearby campuses, and visit New York City!

Donovan will be attending St. Olaf College in Minnesota. St. Olaf has a 86% graduation rate and has given Donovan a nearly full ride. St. Olaf is a unique college: a majority of the classes are discussion based. Most students' pre-requisite classes are completed through "great conversation" courses in which the entire class is ran like a seminar. If you know Donovan, you know this is his best learning environment. Congrats Donovan!



*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 amd 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.

Year-To-Date Balance Sheet Highlights

- The cash balance of \$6.1M reflects the receipt of the first and second EMKF Operations grant installments. In addition, the first KCPS MOU installment was received prior to 3/31/20. The second KCPS installment was received in April and is therefore not reflected on the Balance Sheet. The installment is reflected in Forecast #4 as noted below.
- The accounts receivable balance of \$0.3M includes Title Programs, Medicaid, and Food Reimbursement receivables. The next payment request will occur in May.
- The accounts payable balance includes expenses incurred during the month for regular operations that are paid the following month. The balance fluctuates monthly and is currently \$0.3M. The majority of the balance relates to invoices from American Food & Vending (\$87k), Apple Bus (\$76k), and Transdev Taxi Service (\$28k). All invoices were paid in April.

Year-To-Date Income Statement Highlights

- Total revenues and expenses through March 31 are \$13.7M and \$12.0M, respectively.
- The change in net assets through March 31 is currently \$1.5M favorable to the budget and driven by a lower than budgeted staffing count, continued favorable results from bus sharing, some timing of supply purchasing, and modest impacts from the school closure beginning in March.
- The School had 140 employees as of March 31; the School is approved to hire up to 151 FTEs as part of the current budget.
- Average annual enrollment is budgeted to be 1,131 students and was 1,130 students through the last day of counting in March. Due to school closures for COVID-19, DESE is allowing all public schools to report their enrollment count as of March 13, the last day of school prior to spring break and the school closure period, as the count through the end of the year.

Forecast #4 Highlights

- Total revenues and expenses are forecasted to end the year at \$19.2M and \$16.8M, respectively.
- The forecast projects a favorable change in net assets of \$2.4M for the year.

Forecast #4 Highlights – (continued)

- Revenues will track favorable to budget and are driven by the following:
 - KCPS paid the second installment of the MOU agreement; total funds projected to be \$400k.
 - KCPS has expressed a willingness to negotiate a subsequent MOU for the 2020/21 fiscal year; a working group will meet in May to begin negotiations.
 - Receipt of \$1.9M in SBA PPP forgivable loan funds.
 - The School opened a second account to separate the PPP loan funds and will ensure transfers and reporting is consistent with SBA PPP guidelines.
 - Clear communication among School management and the Board will continue regarding this program.
 - The Seamless Summer Option meal program utilized to distribute meals to students during the closure is driving a modest increase in food service reimbursements.
 - Note – the School is recommending for the Foundation to hold on sending the final \$1.1M due to the favorable budget variance.
 - The School will work with the Board and Foundation on mechanisms for accessing the remaining balance as appropriate.

- Expenses will track favorable to budget and driven by the following:
 - Line items favorably impacted by school closure:
 - End-of-year trips
 - Summer programming
 - Daily student transportation
 - Utilities
 - Misc supplies
 - Line items not impacted by school closure but trending favorable:
 - Staff counts are trending lower than budget.
 - School is realizing lower 2020 benefit premium growth rates.

- The School has included \$135k as part of FC4 for the repaving of the parking and driveway areas.
 - Cushman Wakefield received bids from 3 contractors with Paradise Asphalt providing the most economical bid and project plan.
 - This capital improvement is necessary given age of existing pavement; completion in this fiscal year will expedite planned replacement by no more than 12 months.
 - Change will prevent making costly intermittent repairs.

- The School will determine what other projects will be needed as previously discussed with board prior to end of year.

▪ Forecast #4 Highlights – (continued)

- DESE standards require the fund balance (net asset balance excluding PP&E) remain above 3% of year-end actual expenses; otherwise the school is considered "financially distressed". The ratio is projected to be approximately 42% at year end.

Reporting and Compliance Highlights

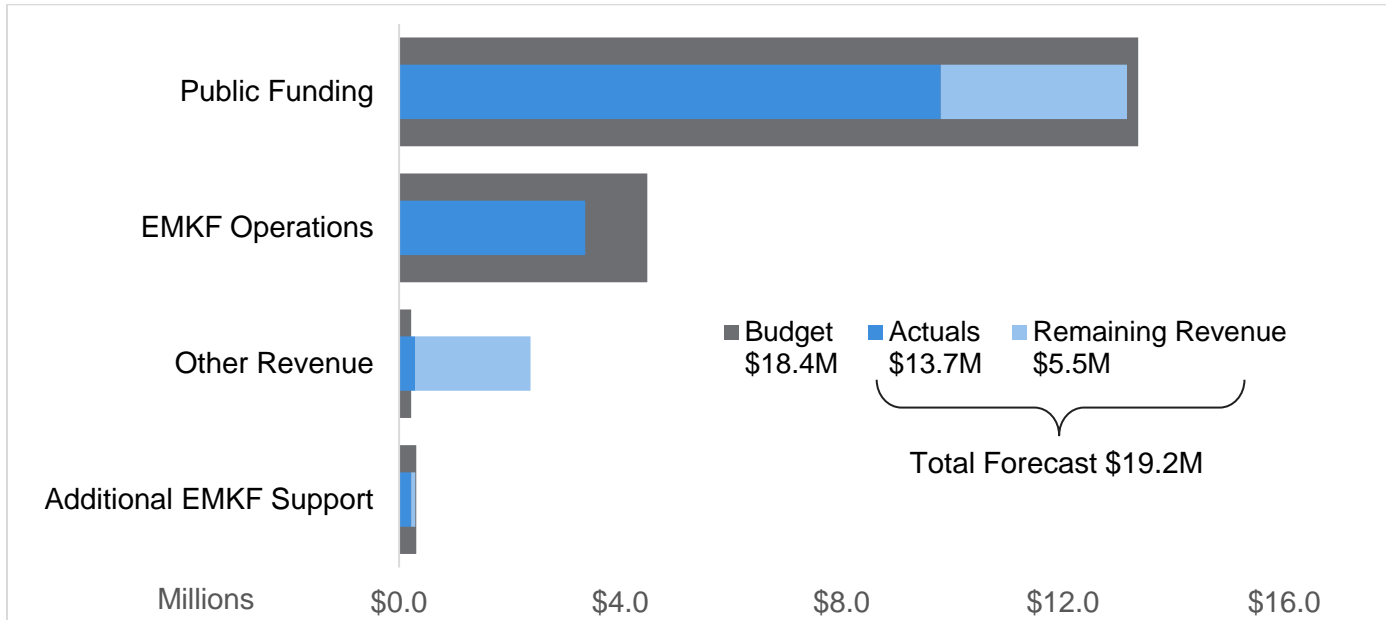
- Preparation is underway for year-end reporting and audit requests.
- Note: EdOps is now preparing the monthly financials.

	MARCH 2020	June 2019
ASSETS		
Cash and cash equivalents	\$ 6,111,775	\$ 4,803,715
Accounts receivable, net	313,641	249,762
Prepaid expenses	265,573	207,934
Property and equipment, net	451,221	547,424
Total assets	<u>\$ 7,142,210</u>	<u>\$ 5,808,835</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 256,305	\$ 374,906
Basic formula advance	-	59,215
Accrued salaries and expenses	11,125	202,476
Total liabilities	<u>\$ 267,429</u>	<u>\$ 636,597</u>
Net Assets:		
Without donor restrictions	\$ 6,873,863	\$ 5,170,238
With donor restrictions	918	2,000
Total net assets	<u>\$ 6,874,780</u>	<u>\$ 5,172,238</u>
Total liabilities and net assets	<u>\$ 7,142,210</u>	<u>\$ 5,808,835</u>

Revenue Highlights

Revenues through March 31 tracked slightly unfavorable versus budget.

Forecasted Revenues are projected to be \$0.8M more than budget and driven by receipt of SBA PPP funds and KCPS MOU payments.



Public Funding (Federal, State & Local):

Federal Funding through March 31 is \$1.1M, \$115k unfavorable to budget and driven by timing. The forecast projects a favorable \$0.2M variance, driven by the SSO food reimbursements and uptick in Medicaid reimbursements.

State & Local Funding through March 31 is \$8.7M, \$0.2M unfavorable to budget and the reduction in Basic Formula payments from DESE.

- The forecast projects an unfavorable \$0.4M variance from budget, driven by the DESE adjustment to the Basic Formula calculation and a 25% in Transportation funding a result of the school closure.
- DESE communicated in August 2019 a reduced \$ per WADA payment for local charter schools to occur in this current fiscal year.
 - This issue is driven by the current funding formula being adversely impacted by the growing share of students enrolling in charter schools; this issue is also known as the “fiscal cliff”.
 - KCPS and EMKS established an MOU in December 2019 which facilitates payments from KCPS to EMKS to address this issue. The first installment was paid in March and the second in April.
- The School budgeted for a \$ per WADA payment of \$8,550 in the current budget; the forecast \$ per WADA is \$8,385 which is consistent with the adjusted figures from DESE.

Revenue Highlights – (continued)

EMKF Operations:

This category represents cash support from EMKF to fund the School's operations. The first installment of the EMKF operations grant was funded in July with the second installment funded in February. The School is recommending the Foundation hold on sending the final \$1.1M in funding for this fiscal year.

Other Revenue:

Other revenue through March 31 is \$0.3M and is currently favorable to budget due to receipt of the first KCPS payment.

- The forecast projects a \$2.2M favorable variance driven by PPP funds and the remaining KCPS payments.
- Other revenue also includes student meal sales, uniforms sales and miscellaneous proceeds.

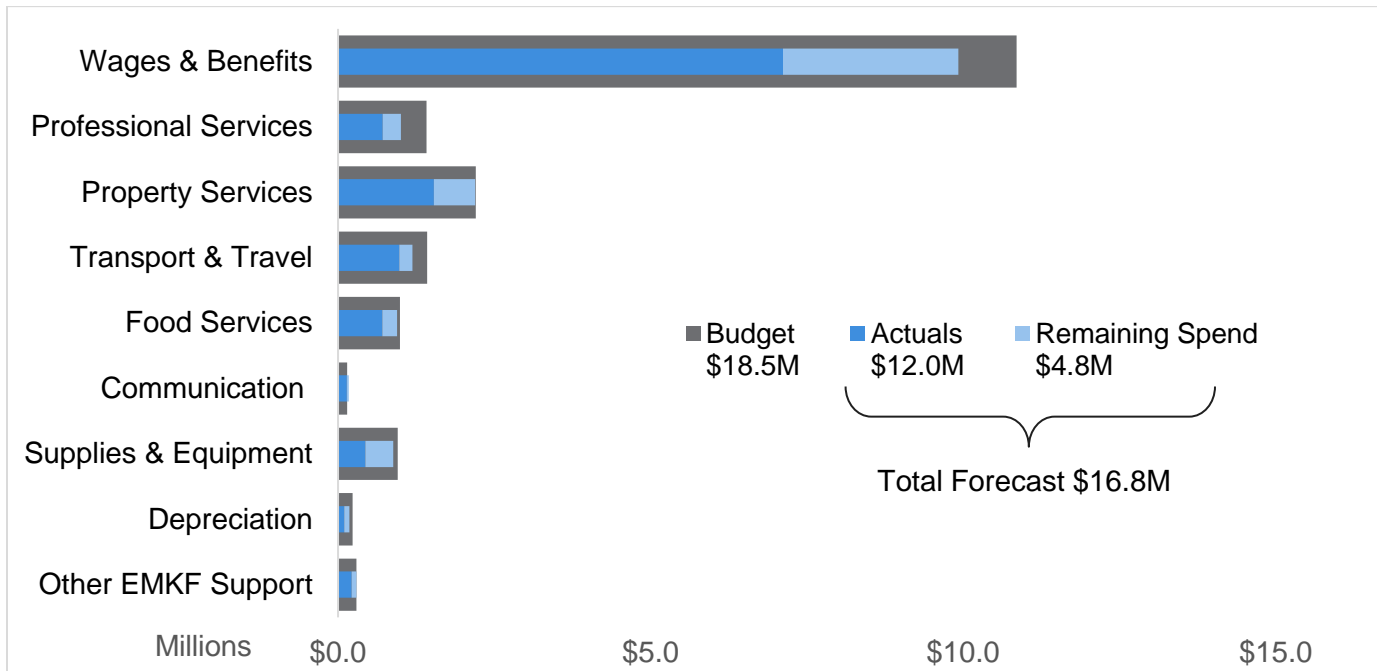
Other EMKF Support:

This category includes cash and non-cash support from EMKF for items such as the quarterly rent payments on the School's building and restricted grants to fund one-time programs. These revenues have corresponding expenses and thus have no impact to the School's change in net assets.

Expense Highlights

Expenses through March 31 are \$1.7M favorable to budget due to lower wages & benefits expenses and some timing of expenses.

Forecasted expenses will also track \$1.7M lower than budget and driven by the same wages & benefits factors and reduced spend due to school closure.



Wages & Benefits:

Wages & Benefits expense through March 31 is \$7.1M, \$0.9M favorable to the YTD budget. The forecast projects a favorable variance of \$0.9M

- The School had 140 FTES as March 31. The School is approved to hire up to 151 FTES but will average a lower figure during the fiscal year resulting in reduced wages expense.
- The benefit renewal for 2020 resulted in a 5% cost increase versus the 20% increase assumed in the budget.
- The KC Retirement employer contribution increased by 1.5% in January 2020 and was included as part of budget and forecast.

Professional and Technical Services:

Professional services through March 31 are \$0.7M, \$0.2M favorable to the YTD budget. The forecast is favorable and driven by reduced spend on summer programming and end-of-year trips.

Expense Highlights – (continued)

Property Services:

Property services through March 31 are \$1.5M and tracking \$0.1M favorable to the YTD budget due to reduced overtime expenses for maintenance and security staff, lower utilities, and reduced supply spend.

- The forecast is largely flat to budget.

Transportation and Travel:

Transportation and Travel expenses through March 31 are \$1.0M and tracking \$0.1M favorable to the YTD budget due to continued savings from bus sharing.

- The forecast is \$0.2M favorable to budget and driven by daily student transportation savings arising from the school closure.

Food Services:

Food service expenses through March 31 \$0.7M and tracking modestly unfavorable to the YTD budget due to timing.

- The forecast is modestly favorable to budget.

Communications:

Communications expenses through March 31 are \$0.1M and are moderately unfavorable to the YTD budget. The variance is driven by increased student recruiting spend this year.

- The forecast is projected to be \$27k unfavorable to budget.

Supplies & Equipment:

Supplies expenses through March 31 are \$0.4M and \$0.2M favorable to the YTD budget, largely driven by timing at this point in the year.

- The forecast is modestly favorable to budget by \$71k and driven by reduced spend on janitorial supplies, small equipment replacement, and other misc supplies.

Other EMKF Support:

This category includes the expenses paid for by EMKF for items such as the quarterly rent payments on the School's building and restricted grants to fund one-time programs. These expenses have corresponding revenues and thus have no impact to the School's change in net assets.

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL	YTD BUDGET	VARIANCE FAV (UNFAV)	ANNUAL BUDGET	ANNUAL FORECAST #4	FORECAST REMAINING	PRIOR YEAR ACTUAL
Revenues and Support:									
State and local public funding	\$ 8,741,327	\$ -	\$ 8,741,327	\$ 8,969,861	\$ (228,534)	\$ 11,802,448	\$ 11,394,665	\$ 2,653,339	\$ 8,253,167
Federal funding	1,051,061	-	1,051,061	1,166,267	(115,206)	1,555,023	1,762,901	711,841	1,048,340
EMKF support:									
Operations grant	3,363,247	-	3,363,247	3,363,247	-	4,484,330	3,363,247	-	2,779,673
Building lease	220,047	-	220,047	220,047	-	293,396	293,396	73,349	220,047
Professional development grant	-	-	-	-	-	20,000	-	-	-
Total EMKF support	3,583,294	\$ -	\$ 3,583,294	\$ 3,583,294	\$ -	\$ 4,797,726	\$ 3,656,643	\$ 73,349	\$ 2,999,720
Other revenue	285,684	-	285,684	164,077	121,607	218,769	2,374,883	2,089,199	116,775
Net assets released from restrictions	1,082	(1,082)	0						
Total revenues and support	\$ 13,662,447	\$ (1,082)	\$ 13,661,365	\$ 13,883,499	\$ (222,133)	\$ 18,373,966	\$ 19,189,093	\$ 5,527,727	\$ 12,418,002
Expenses:									
Salaries and benefits	\$ 7,117,013	\$ -	\$ 7,117,013	\$ 8,031,843	\$ 914,830	\$ 10,853,841	\$ 9,924,401	\$ 2,807,388	\$ 6,456,856
Professional and technical services	715,306	-	715,306	921,926	206,620	1,418,347	1,006,642	291,336	580,109
Property services	1,531,391	-	1,531,391	1,652,123	120,732	2,202,830	2,196,000	664,609	1,610,243
Transportation and travel	980,498	-	980,498	1,113,026	132,527	1,426,956	1,190,020	209,522	814,367
Food services	708,241	-	708,241	762,343	54,102	990,056	943,313	235,071	747,897
Communications	141,491	-	141,491	107,998	(33,493)	143,997	170,660	29,170	115,479
Supplies	437,631	-	437,631	667,909	230,278	954,156	883,146	445,514	399,389
Building lease	220,047	-	220,047	220,047	-	293,396	293,396	73,349	220,047
Depreciation	101,421	-	101,421	173,801	72,380	231,735	181,200	79,779	68,554
Total expenses	\$ 11,953,040	\$ -	\$ 11,953,040	\$ 13,651,015	\$ 1,697,975	\$ 18,515,314	\$ 16,788,777	\$ 4,835,738	\$ 11,012,941
Change in Net Assets	\$ 1,709,407	\$ (1,082)	\$ 1,708,325	\$ 232,484	\$ 1,475,841	\$ (141,349)	\$ 2,400,315	\$ 691,990	\$ 1,405,061
Net Assets, beginning	5,164,455	\$ 2,000	\$ 5,166,455						
Net Assets, ending	\$ 6,873,863	\$ 918	\$ 6,874,780						

EWING MARION KAUFFMAN SCHOOL, INC
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS (Cash Basis)
FY2020 FORECAST #4

	<u>Budget</u>	<u>Forecast #1</u>	<u>Forecast #2</u>	<u>Forecast #3</u>	<u>Forecast #4</u>	<u>Budget Var F/(UNF)</u>	<u>% Var</u>
Revenues, Gains, and Other Support							
State & Local Public Funding	11,802,448	11,476,771	11,413,446	11,350,348	11,394,665	(407,783) ⁽¹⁾	-3%
Federal Funding	1,555,023	1,487,454	1,465,696	1,632,901	1,762,901	207,879 ⁽²⁾	13%
EMKF Operations Grant	4,484,330	4,484,330	4,484,330	4,484,330	3,363,247	(1,121,083)	-25%
Other Revenue	218,769	188,662	287,664	431,288	2,374,883	2,156,114 ⁽³⁾	986%
Other EMKF Support	313,396	313,396	313,396	313,396	293,396	(20,000)	-6%
Total Revenues	18,373,966	17,950,612	17,964,532	18,212,263	19,189,093	815,127	4%
Operating Expenses							
Wages & Benefits	10,853,841	10,237,673	9,962,746	9,924,401	9,924,401	929,440 ⁽⁴⁾	9%
Professional and Technical Services	1,418,347	1,502,647	1,590,120	1,188,642	1,006,642	411,705 ⁽⁵⁾	41%
Property Services	2,202,830	2,174,230	2,214,080	2,196,000	2,196,000	6,830	0%
Transportation & Travel	1,426,956	1,372,103	1,411,843	1,190,020	1,190,020	236,936 ⁽⁶⁾	20%
Food Services	990,056	876,894	853,068	943,313	943,313	46,744 ⁽⁷⁾	5%
Communications	143,997	139,156	180,106	170,660	170,660	(26,663) ⁽⁸⁾	-16%
Supplies	954,156	940,120	902,136	981,461	883,146	71,010 ⁽⁹⁾	8%
Building Lease	293,396	293,396	293,396	293,396	293,396	-	0%
Total Operating Expenses	18,283,579	17,536,218	17,407,495	16,887,892	16,607,577	1,676,002	10%
Change in Net Assets (Cash Basis)	\$90,387	\$414,394	\$557,038	\$1,324,371	\$2,581,515	\$2,491,129	
Capital Purchases	90,387	90,387	430,387	89,437	224,437	134,050	
Net Cash Impact	(0)	324,007	126,651	1,234,934	2,357,078		
Average Enrollment	1131	1118	1118	1118	1118	(13)	1%
Total Staffing	151	151	151	151	140	(11)	8%
Cash Expense / Student (excl. bonds)	\$ 15,991	\$ 15,510	\$ 15,693	\$ 14,923	\$ 14,793	\$ (1,198)	8%
Reserve Fund Balance	22%	27%	27%	32%	42%	20%	91%
⁽¹⁾ State & Local Public Funding's unfavorable variance is driven by the reduced per student state reimbursement rate from DESE as announced in Fall 2019; the School closure is not having a substantive impact on this funding source at this time.							
⁽²⁾ Federal Funding's favorable variance is driven by the School's participation in preparing and delivering meals for the students while the School is closed. The School is able to be reimbursed through the expanded Seamless Summer Option (SSO) program at a higher-than-budgeted reimbursement rate. In addition, Medicaid reimbursements are tracking favorable to budget.							
⁽³⁾ Other Revenue's favorable variance is driven by the receipt of the KCPS supplementary payments; the 2nd payment is confirmed to be received by the School in April. The School also received \$1.9M in SBA PPP forgivable loan funds. The School closure is not impacting this funding source at this time.							
⁽⁴⁾ Wages & Benefits' favorable variance is driven by the average FTE count of 141 vs 151 in the budget; the School closure is not impacting Wage & Benefits expenses as all of our employees remain employed and are working remotely.							
⁽⁵⁾ Professional & Technical Expenses' favorable variance is primarily driven by cancelled study abroad programming and end-of-year trips due to the School closure.							
⁽⁶⁾ Transportation & Travel's favorable variance is driven by the reduction in 2.5 months of daily busing costs due to the School closure; the School is using a reduced amount of services from Apple Bus to facilitate the daily breakfast and lunch delivery to students.							
⁽⁷⁾ Food Services' favorable variance is driven by modest production adjustments to accommodate the SSO program through the end of the school year.							
⁽⁸⁾ Communications' unfavorable variance is driven by increased advertising spend for new student recruitment and enrollment; the School closure is not impacting this line item.							
⁽⁹⁾ Supplies' favorable variance is modest even as it includes the \$217k emergency computer purchase; the computer purchase is offset by other supplies unlikely to be purchased due to the School closure.							

EMKS Check Register February 1 - March 31, 2020 - By Date

The following list includes all payments (ACH, Checks, and Wires) from the period mentioned above. Differences from the monthly subtotals and the income statement are due to the School using the accrual based method of accounting.

For reference, all auto-debits utilize a 10 to 11 digit code, physical checks utilize a 4 digit code that begins with 3, the remainder are ACH based payments.

* See separate vendor detail of credit card payments from the period mentioned above.

Month	Check Date	Check Number	Check Type	Entity Name	Check Amount
February	02/07/2020	3788	Check	California State Disbursement Unit	235.00
February	02/07/2020	3789	Check	Oliver Hurd	110.00
February	02/07/2020	3790	Check	Darryl Johnson	85.00
February	02/07/2020	3791	Check	Megan McWeeney	429.96
February	02/07/2020	3792	Check	Alex Moyers	90.00
February	02/07/2020	3793	Check	PhilWorld, Inc.	69.72
February	02/07/2020	3794	Check	PixelFlex LLC	451.82
February	02/07/2020	3795	Check	Sam Roark	85.00
February	02/07/2020	3796	Check	St Lukes Hospital of Kansas City	806.40
February	02/07/2020	3797	Check	Sysco Kansas City Inc	2,034.52
February	02/07/2020	3798	Check	Travel and Transport Inc	71.50
February	02/07/2020	3799	Check	Varsity Brands Holding Co., Inc.	1,445.34
February	02/07/2020	3800	Check	WHC KCT, LLC (ZTRIP)	18,596.60
February	02/07/2020	1951	ACH	Education Business Solutions Inc	11,333.33
February	02/07/2020	1952	ACH	Fidelity Workplace Investing LLC	19,180.95
February	02/07/2020	1953	ACH	Fidelity Workplace Investing LLC	5,894.70
February	02/07/2020	1954	ACH	Jaymie Huffman	3,493.75
February	02/07/2020	1955	ACH	Ann Olsen-Meehan	2,205.00
February	02/07/2020	1956	ACH	Real Estate Charitable Foundation	73,349.00
February	02/07/2020	1957	ACH	United Healthcare Insurance Company	198.00
February	02/07/2020	1958	ACH	Danielle Yeager	3,580.00
February	02/07/2020	1959	ACH	American Food and Vending Corp.	24,336.65
February	02/07/2020	1960	ACH	Charles Banks	85.00
February	02/07/2020	1961	ACH	The Kansas City Public School Retirement System	60,943.73
February	02/07/2020	1962	ACH	Benjamin Suber	90.00
February	02/14/2020	113020187	ACH	Payroll Taxes - 2/15	65,064.73
February	02/14/2020	113020188	ACH	Payroll Taxes - 2/15	26.58
February	02/14/2020	123121019	ACH	Payroll Taxes - 2/15	8,338.00
February	02/14/2020	49005355197	ACH	Payroll	250,021.15
February	02/14/2020	45004955293	ACH	Payroll	156.98
February	02/18/2020	49005355197	ACH	Tristar Claim	2,450.00
February	02/21/2020	3801	Check	Computer Logic Group, Inc.	300.00
February	02/21/2020	3802	Check	Missouri Dance Team Association	100.00
February	02/21/2020	3803	Check	Alex Moyers	405.00
February	02/21/2020	3804	Check	Research to Practice Inc	1,493.82
February	02/21/2020	3805	Check	Delbert Rhymes	170.00
February	02/21/2020	3806	Check	Sam Roark	235.00
February	02/21/2020	3807	Check	The School District of the City of Independence	275.00
February	02/21/2020	3809	Check	The Ultimate Software Group Inc	19.72
February	02/21/2020	3882	Check	Sysco Kansas City Inc	1,784.26
February	02/21/2020	2107	ACH	COMMERCE BANK	10,645.79 x
February	02/21/2020	2108	ACH	Fidelity Workplace Investing LLC	15,399.06
February	02/21/2020	2109	ACH	Fidelity Workplace Investing LLC	5,815.53
February	02/21/2020	2110	ACH	sipVine, Inc.	700.50
February	02/21/2020	2111	ACH	American Food and Vending Corp.	19,594.67
February	02/21/2020	2112	ACH	Charles Banks	470.00
February	02/21/2020	2113	ACH	Cushman & Wakefield U.S., Inc	191,219.64
February	02/21/2020	2114	ACH	Fidelity Investments Institutional Operations Co.,	1,350.30
February	02/25/2020	55009525536	ACH	Tristar Claim	133.48
February	02/25/2020	55009525614	ACH	Tristar Fee	50.00
February	02/28/2020	113020189	ACH	Payroll Taxes - 2/29	65,408.27
February	02/28/2020	113020190	ACH	Payroll Taxes - 2/29	136.74
February	02/28/2020	123121020	ACH	Payroll Taxes - 2/29	8,249.00
February	02/28/2020	3810	Check	Courtney Boykin	150.00
February	02/28/2020	3811	Check	Lees Summit R7 School District	80.00
February	02/28/2020	3812	Check	Alex Moyers	150.00
February	02/28/2020	3813	Check	PhilWorld, Inc.	84.71
February	02/28/2020	22820202	ACH	Maria Kenndy	359.02
February	02/28/2020	22820202	ACH	Cassandra Gillam	126.31
February	02/28/2020	2115	ACH	COMMERCE BANK	23,949.39 x
February	02/28/2020	2116	ACH	Westbrook & Co., P.C.	2,058.85
February	02/28/2020	2117	ACH	Danielle Yeager	36.60
February	02/28/2020	2118	ACH	American Food and Vending Corp.	43.75
February	02/28/2020	2119	ACH	Apple Bus Company	104,807.75
February	02/28/2020	2120	ACH	Charles Banks	150.00
February	02/28/2020	59002097757	ACH	Payroll 2-29	251,380.03
February	02/28/2020	59002097827	ACH	Payroll 2-29	805.33
March	03/02/2020	59002295726	ACH	Payroll Taxes - 1/31	65,545.01
March	03/05/2020	65005526464	ACH	Payroll Taxes - 1/31	16,587.50
March	03/05/2020	64004717521	ACH	Payroll Taxes - 1/31	4,925.48
March	03/06/2020	3814	Check	Latrina Brantley	2,500.00
March	03/06/2020	3815	Check	California State Disbursement Unit	235.00
March	03/06/2020	3816	Check	CDW LLC	6,275.40
March	03/06/2020	3817	Check	Curators of the University of Missouri (UM)	250.00
March	03/06/2020	3818	Check	Tyrone Davis	2,500.00

March	03/06/2020	3819	Check	Anniess Fields	500.00
March	03/06/2020	3820	Check	The Guardian Life Insurance Co	9,456.92
March	03/06/2020	3821	Check	The Junior College District of Metropolitan Kansas City	250.00
March	03/06/2020	3822	Check	Linda Kirkpatrick	990.00
March	03/06/2020	3823	Check	Maurice Murphy	1,500.00
March	03/06/2020	3824	Check	Performance Health Supply, Inc.	1,521.46
March	03/06/2020	3825	Check	PhilWorld, Inc.	247.25
March	03/06/2020	3826	Check	Renaissance Learning Inc	4,276.34
March	03/06/2020	3827	Check	Christian Rucker	1,500.00
March	03/06/2020	3828	Check	School Traditions KC, LLC	49.53
March	03/06/2020	3829	Check	State of Kansas	150.00
March	03/06/2020	3830	Check	State of Kansas	250.00
March	03/06/2020	3831	Check	State of Kansas	250.00
March	03/06/2020	3832	Check	Jarrett Swain	2,000.00
March	03/06/2020	3833	Check	Sysco Kansas City Inc	1,468.12
March	03/06/2020	3834	Check	University of Missouri-Kansas City AR	250.00
March	03/06/2020	3835	Check	University of Missouri-Kansas City AR	250.00
March	03/06/2020	2268	ACH	COMMERCE BANK	11,937.61 x
March	03/06/2020	2269	ACH	Fidelity Workplace Investing LLC	5,895.53
March	03/06/2020	2270	ACH	Fidelity Workplace Investing LLC	15,557.61
March	03/06/2020	2271	ACH	United Healthcare Insurance Company	86,121.73
March	03/06/2020	2272	ACH	American Food and Vending Corp.	38,962.13
March	03/06/2020	2273	ACH	Donald Delphia	240.00
March	03/06/2020	2274	ACH	Benjamin Suber	200.00
March	03/10/2020	69007191594	ACH	Tristar Claim	106.52
March	03/13/2020	73009729012	ACH	Payroll - 3/15	249,008.33
March	03/13/2020	113020191	ACH	Payroll Taxes - 3/15	64,631.49
March	03/13/2020	3843	ACH	Payroll Taxes - 3/15	8,243.00
March	03/13/2020	3836	Check	Certified Languages International LLC	4.35
March	03/13/2020	3837	Check	Grapevine Designs, LLC	604.20
March	03/13/2020	3838	Check	PhilWorld, Inc.	84.71
March	03/13/2020	3839	Check	Macey Rose	142.50
March	03/13/2020	3840	Check	Sysco Kansas City Inc	2,173.74
March	03/13/2020	3841	Check	Travel and Transport Inc	72.50
March	03/13/2020	3842	Check	Varsity Brands Holding Co., Inc.	1,083.00
March	03/13/2020	2416	ACH	Education Business Solutions Inc	11,333.33
March	03/13/2020	2417	ACH	Fidelity Workplace Investing LLC	5,895.53
March	03/13/2020	2418	ACH	Fidelity Workplace Investing LLC	15,529.84
March	03/13/2020	2419	ACH	Jaymie Huffman	4,062.50
March	03/13/2020	2420	ACH	sipVine, Inc.	1,401.00
March	03/13/2020	2421	ACH	Danielle Yeager	2,725.10
March	03/13/2020	2422	ACH	Yellow Dog Networks, Inc.	1,050.00
March	03/13/2020	2423	ACH	American Food and Vending Corp.	25,372.17
March	03/13/2020	2424	ACH	Cushman & Wakefield U.S., Inc	194,377.09
March	03/13/2020	2425	ACH	Donald Delphia	240.00
March	03/24/2020	83004518419	ACH	Tristar Claim	15.81
March	03/25/2020	84005139676	ACH	Tristar Fee	50.00
March	03/27/2020	3857	Check	The Guardian Life Insurance Co	9,962.55
March	03/27/2020	3858	Check	Jeff and Jeff Promotions, LLC	2,382.00
March	03/27/2020	3859	Check	KC PREMIER TRANSPORTATION LLC	169.64
March	03/27/2020	3860	Check	PhilWorld, Inc.	84.71
March	03/27/2020	3861	Check	Research to Practice Inc	2,606.70
March	03/27/2020	3862	Check	Macey Rose	225.00
March	03/27/2020	3863	Check	School Traditions KC, LLC	557.60
March	03/27/2020	3864	Check	Severin Intermediate Holdings, LLC	16,640.15
March	03/27/2020	3865	Check	Sysco Kansas City Inc	3,116.59
March	03/27/2020	3866	Check	Transimpex Translators Interpreters Editors	480.00
March	03/27/2020	3867	Check	Varsity Brands Holding Co., Inc.	2,493.57
March	03/27/2020	32720201	ACH	Maria Kenndy	207.28
March	03/27/2020	32720201	ACH	Deronne Wilson	179.91
March	03/27/2020	32720201	ACH	Christina Jackson	27.74
March	03/27/2020	32720201	ACH	Deronne Wilson	4.49
March	03/27/2020	2426	ACH	COMMERCE BANK	9,607.94 x
March	03/27/2020	2427	ACH	United Healthcare Insurance Company	91,522.27
March	03/27/2020	2428	ACH	Yellow Dog Networks, Inc.	225.00
March	03/27/2020	2429	ACH	American Food and Vending Corp.	26,037.87
March	03/27/2020	2430	ACH	Apple Bus Company	118,826.67
March	03/27/2020	2431	ACH	Cushman & Wakefield U.S., Inc	2,750.00
March	03/31/2020	113020192	ACH	Payroll Taxes - 3/31	65,077.32
March	03/31/2020	113020193	ACH	Payroll Taxes - 3/31	8,306.00
March	03/31/2020		ACH	Payroll - 3/31	250,483.02
Grand Total					\$ 2,746,219.28

EMKS Check Register February 1 - March 31, 2020 - By Vendor

The following list includes all payments (ACH, Checks, and Wires) from the period mentioned above. Differences from the monthly subtotals and the income statement are due to the School using the accrual based method of accounting.

* See separate vendor detail of credit card payments from the period mentioned above.

Payee	Amount
Alex Moyers	\$ 645.00
American Food and Vending Corp.	\$ 134,347.24
Ann Olsen-Meehan	\$ 2,205.00
Anniese Fields	\$ 500.00
Apple Bus Company	\$ 223,634.42
Benjamin Suber	\$ 290.00
California State Disbursement Unit	\$ 470.00
Cassandra Gillam	\$ 126.31
CDW LLC	\$ 6,275.40
Certified Languages International LLC	\$ 4.35
Charles Banks	\$ 705.00
Christian Rucker	\$ 1,500.00
Christina Jackson	\$ 27.74
COMMERCE BANK	\$ 56,140.73 *
Computer Logic Group, Inc.	\$ 300.00
Courtney Boykin	\$ 150.00
Curators of the University of Missouri (UM)	\$ 250.00
Cushman & Wakefield U.S., Inc	\$ 388,346.73
Danielle Yeager	\$ 6,341.70
Darryl Johnson	\$ 85.00
Delbert Rhymes	\$ 170.00
Deronne Wilson	\$ 184.40
Donald Delphia	\$ 480.00
Education Business Solutions Inc	\$ 22,666.66
Fidelity Investments Institutional Operations Co.,	\$ 1,350.30
Fidelity Workplace Investing LLC	\$ 89,168.75
Grapevine Designs, LLC	\$ 604.20
Jarrett Swain	\$ 2,000.00
Jaymie Huffman	\$ 7,556.25
Jeff and Jeff Promotions, LLC	\$ 2,382.00
KC PREMIER TRANSPORTATION LLC	\$ 169.64
Latrina Brantley	\$ 2,500.00
Lees Summit R7 School District	\$ 80.00
Linda Kirkpatrick	\$ 990.00
Macey Rose	\$ 367.50
Maria Kenndy	\$ 566.30
Maurice Murphy	\$ 1,500.00
Megan McWeeney	\$ 429.96
Missouri Dance Team Association	\$ 100.00
Oliver Hurd	\$ 110.00
Payroll	\$ 156.98
Payroll	\$ 250,021.15
Payroll - 3/15	\$ 249,008.33
Payroll - 3/31	\$ 250,483.02
Payroll 2-29	\$ 252,185.36
Payroll Taxes - 1/31	\$ 87,057.99
Payroll Taxes - 2/15	\$ 73,429.31
Payroll Taxes - 2/29	\$ 73,794.01
Payroll Taxes - 3/15	\$ 72,874.49
Payroll Taxes - 3/31	\$ 73,383.32
Performance Health Supply, Inc.	\$ 1,521.46
PhilWorld, Inc.	\$ 571.10
PixelFlex LLC	\$ 451.82
Real Estate Charitable Foundation	\$ 73,349.00
Renaissance Learning Inc	\$ 4,276.34
Research to Practice Inc	\$ 4,100.52
Sam Roark	\$ 320.00
School Traditions KC, LLC	\$ 607.13
Severin Intermediate Holdings, LLC	\$ 16,640.15
sipVine, Inc.	\$ 2,101.50
St Lukes Hospital of Kansas City	\$ 806.40
State of Kansas	\$ 250.00

State of Kansas	\$	400.00
Sysco Kansas City Inc	\$	10,577.23
The Guardian Life Insurance Co	\$	19,419.47
The Junior College District of Metropolitan Kansas City	\$	250.00
The Kansas City Public School Retirement System	\$	60,943.73
The School District of the City of Independence	\$	275.00
The Ultimate Software Group Inc	\$	19.72
Transimpex Translators Interpreters Editors	\$	480.00
Travel and Transport Inc	\$	144.00
Tristar Claim	\$	2,705.81
Tristar Fee	\$	100.00
Tyrone Davis	\$	2,500.00
United Healthcare Insurance Company	\$	177,842.00
University of Missouri-Kansas City AR	\$	500.00
Varsity Brands Holding Co., Inc.	\$	5,021.91
Westbrook & Co., P.C.	\$	2,058.85
WHC KCT, LLC (ZTRIP)	\$	18,596.60
Yellow Dog Networks, Inc.	\$	1,275.00
Grand Total	\$	2,746,219.28

EMKS Check Register February 1 - March 31, 2020 - By Credit Card

The following list includes the vendor detail for the Commerce Bank credit card purchases made in the time frame mentioned above.

Payee	Amount
1 HOTEL BROOKLYN BRIDGE	\$ 1,750.17
ACT INC	\$ 172.00
ALMA COCINA	\$ 182.18
AMAZON	\$ 7,889.59
AMERICA AIRLINES	\$ 597.89
AMOURA	\$ 36.45
APPLEINC	\$ 3,146.95
AUDIBLE	\$ 25.99
BAR BRUNO	\$ 48.59
BARNES AND NOBLE	\$ 77.46
BERSERK ATHLETICS	\$ 1,496.00
BON APPETIT	\$ 122.20
BOOKPAL	\$ (576.95)
BROOKSIDE BARRIO	\$ 124.78
CAFÉ GRATITUDE	\$ 56.29
CAROLINA BIOLOGICAL SUPPLY	\$ 644.34
CARTER BROADCASTING	\$ 5,000.00
CHEER MUSIC	\$ 85.00
CNBC SAN FRANCISCO AIRPORT	\$ 4.03
CONCUR	\$ 3,398.13
CONSOLIDATED COMMUNICATIONS	\$ 2,907.80
COSENTINOS	\$ 270.04
COSTCO	\$ 323.09
CPK ST LOUIS	\$ 13.98
CT Corporation	\$ 228.49
CUPCAKE ALA MODE	\$ 63.66
DELTA AIRLINES	\$ 263.86
DILLIONS	\$ 44.79
DOCUSIGN	\$ 860.69
DOLLARTREE	\$ 49.00
DOUBLE ZEO	\$ 52.01
EPICSPORTS	\$ 456.95
ESALEN	\$ 1,524.86
EXECUTIVE MARKETING PROMOTIONS	\$ 614.30
FACEBOOK	\$ 94.44
FAMILY CARE REGISTRY	\$ 152.50
FIG AND OLIVE	\$ 96.58
FRAICHE	\$ 12.08
GIRLSCOUTS	\$ 50.00
GOGO WIFI	\$ 10.99
GRAND HYATT ATLANTA	\$ 94.79
GREEN ENVELOPE	\$ 295.00
HEARTLAND COOKIE CO	\$ 86.00
HERRING	\$ 85.55
HILTON HOTELS	\$ 3,813.71
IDEMIA LLC	\$ 171.00
IHG HOTELS	\$ 436.00
INDEED	\$ 496.78
JIMMY JOHNS	\$ 1,127.15
KAUFFMAN PERFORMING ARTS	\$ 572.00
KC AIRPORT KIOSK	\$ 22.22
KC GLOBAL LIMO	\$ 133.00
KC PHOTOBOOTH	\$ 450.00

LARKSPUR	\$	200.00
LAURAS CANDY	\$	28.98
LC3 ENTERTAINMENT	\$	525.00
LYFT	\$	273.98
METRO COMMUNITY COLLEGE	\$	902.25
MISSION AND MARKET	\$	78.32
MUD PIE VEGAN BAKERY	\$	10.17
NATIONAL PUBLIC SCHOOL ALLIANCE CONF	\$	450.00
NATIONAL STUDENT CLEARING HOUSE	\$	203.43
NIECES RESTAURANT	\$	13.32
NYTIMES	\$	46.12
OUTFRONT MEDIA	\$	1,620.00
PANERA	\$	82.59
PAPAJOHNS	\$	22.23
PARCHMENT	\$	37.50
PAYPAL	\$	131.95
PIZZA 51	\$	19.29
PIZZAHUT	\$	314.17
PRICE CHOPPER	\$	9.98
READING HORIZONS	\$	500.00
RED DOOR KC	\$	43.33
REEBOK	\$	155.00
SCHEELS SPORTS	\$	74.97
SMAXX	\$	6.58
SOCAL BELTS	\$	2,025.00
SOUTHWEST AIRLINES	\$	119.92
STUBHUB	\$	100.00
SUGARCANE RAW BAR	\$	150.30
SURVEY MONKEY	\$	324.00
TAXI SERVICE LONG ISLAND	\$	69.48
THE SMITH	\$	41.28
THRIFTWAY	\$	13.50
TKO DJS	\$	675.00
TRADERJOE	\$	235.82
TRUEFOOD KITCHEN	\$	116.21
UBER	\$	73.32
UNITED AIRLINES	\$	1,136.29
VERIZON	\$	2,750.87
VINO VOLO	\$	112.89
WALDO PIZZA	\$	826.08
WALMART	\$	275.43
WESTSIDE LOCAL	\$	77.25
WHOLEFOODS	\$	45.53
WINNWOOD SKATE	\$	1,025.00
YUM BAKERY	\$	44.00
Total	\$	56,140.73
Commerce Credit Card Statement Net Rebate	\$	-
Grand Total	\$	56,140.73



Kauffman School Budget Detail

EMKS Finance Committee Presentation
May 13, 2020

EWING MARION
KAUFFMAN SCHOOL

www.kauffmanschool.org

2020-2021 Annual Budget Drivers

EMKS continues focus on ensuring our students success:

- Growing our student population as we graduate our last small senior class, bring in a new large 5th grade class, and expect to realize lower student attrition than prior years.
- Supporting our alumni group, which will double in size with twice as many students enrolled in college and requiring support to ensure their persistence; incorporating alumni feedback into 5-12 planning.
- Leveraging dual credit and AP courses to provide students a head start on their college experience.
- Building flexible instructional delivery models that can be successfully executed in-classroom and online in the event of prolonged school closure.

The school will also contend with ongoing challenges:

- The full impact of the COVID-19 pandemic on 20/21 fiscal year public revenue and spending needs is not yet certain.
 - We have built the budget based on the most recent guidance from DESE, but the threat of volatility remains.
 - We must operate now with the assumption that we could once again be faced with extended school closures or significantly higher-than-normal student absence rates throughout 20-21.
- From 18/19 fiscal year to 19/20 fiscal year, Basic Formula per student dropped \$200 per WADA, and these cuts will hold in the 20/21 fiscal year.
- Most instructional, operating, and employee salary and benefit cost increases outpace public revenue growth.

2020-2021 Annual Budget

Detail

	2018/19 Actual	2019/20 Budget	2019/20 FC4	2020/21 Budget
Total State Revenue	\$ 10,054,445	\$ 10,675,135	\$ 10,274,115	\$ 10,999,655
Total Federal Revenue	\$ 1,423,657	\$ 1,555,023	\$ 1,762,901	\$ 1,661,642
Total Local/Misc Sources	\$ 1,277,990	\$ 1,346,083	\$ 3,495,433	\$ 1,731,508
EMKF Operating Grant	\$ 3,706,231	\$ 4,484,330	\$ 3,363,247	\$ 4,500,000
EMKF Supplementary Grant	\$ -	\$ -	\$ -	\$ 448,057
EMKF Facility Grant	\$ 293,396	\$ 293,396	\$ 293,396	\$ 293,396
EMKF Restricted Relay Grant	\$ 40,000	\$ 20,000	\$ -	\$ -
Total Revenue	\$ 16,795,719	\$ 18,373,966	\$ 19,189,093	\$ 19,634,258
Salaries and Wages	\$ 9,069,799	\$ 10,853,841	\$ 9,924,401	\$ 11,339,871
Professional and Technical	\$ 1,225,385	\$ 1,148,311	\$ 1,006,642	\$ 1,965,571
Property and Utilities	\$ 2,005,289	\$ 2,094,680	\$ 2,048,000	\$ 2,140,000
Transportation	\$ 1,315,150	\$ 1,625,049	\$ 1,190,020	\$ 1,441,740
Food Services	\$ 943,690	\$ 990,056	\$ 943,313	\$ 938,630
Insurance	\$ 105,005	\$ 108,150	\$ 148,000	\$ 152,440
Communication	\$ 200,336	\$ 143,997	\$ 170,660	\$ 179,838
Supplies and Materials	\$ 741,781	\$ 1,026,098	\$ 883,146	\$ 974,623
Facility Lease	\$ 293,396	\$ 293,396	\$ 293,396	\$ 293,396
Depreciation	\$ 94,163	\$ 231,735	\$ 181,200	\$ 215,842
Total Operating Expenses	\$ 15,993,994	\$ 18,515,314	\$ 16,788,777	\$ 19,641,951
Net Income (Deficit)	\$ 801,725	\$ (141,349)	\$ 2,400,315	\$ (7,693)
Capitalized Expenses	\$ 342,013	\$ 90,387	\$ 224,437	\$ 390,149

- The 20-21 budget is a projection; subject to change due to COVID-19 impacts.
- Requesting 20/21 EMKF Operating Grant of \$4.5 million.
- The EMKF Supplementary Grant is a potential use of the reduced 19/20 Operating Grant; mechanisms will be coordinated between School, Board, and EMKF as appropriate.

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2020-2021 Annual Budget

Key Assumptions

Revenue: Public revenues increasing at lower rate than expenses.

- **State Basic Formula Funding \$ Per WADA: \$8,385;** this rate is \$200 less than budgeted last year and is consistent with several local charters' assumptions.
- **Other State Funding:** growth rate projected to be flat.
- **Federal Sources** – modest increases from rise in Special Education population, expansion of Medicaid program, and FRL composite (services spend considerably outstrips these sources).
- **Local Sources** –increase driven by repeat of KCPS “fiscal cliff” gap funding.

Expenses: Rate of expense growth is 2-10% depending on category.

- **Staff Count: 152.25;** ensures delivery of instructional mission.
- **Benefits as % of Salaries: 37%;** incorporates projected 10% rise in health premiums in 20/21.
- **Food Service Per Student: \$5.46;** based on contract.
- **Cost Per Bus Per Day: \$278;** based on bus sharing with multiple schools.
- **Bus Routes: 23;** this is one additional planned route from prior year.

Misc:

- **ADA:** 95%
- **FRL:** Free – 74%; Reduced – 14%; Full – 12%

2020-2021 Annual Budget Metrics & Ratios

	2018/19 Actual	2019/20 Budget	2019/20 FC4	2020/21 Budget
Average Enrollment				
Middle School	772	795	779	788
High School	292	336	338	402
Total Enrollment	1064	1131	1118	1189
Staffing				
Teachers	84	90	87	93
Admin and Operations	40	49	41.25	47.25
SPED and Social Work	11	12	11	12
Total Staffing	135	151	139.25	152.25
Student to Teacher Ratio	12.7	12.6	12.8	12.8
Cash Expense per Student (excl. lease)	\$ 14,989	\$ 15,991	\$ 14,799	\$ 16,414
Kauffman Operations Funding per Student	\$ 3,483	\$ 3,966	\$ 3,010	\$ 3,783

- The student count is anticipated to increase by 6% and will result in a minor increase in the student to teacher ratio.
- Increased cash expense per student reflects rising instructional spend to support dual credit enrollment, AP testing, and other college access programming among other general expense growth.

2020-2021 Annual Budget

Dollars per Student, excluding EMKF lease support

	2018/19 Actual	2019/20 Budget	2019/20 FC4	2020/21 Budget
Revenues				
EMKF Operations Grant	\$ 3,483	\$ 3,966	\$ 3,010	\$ 3,783
EMKF Restricted Relay Grant	\$ 38	\$ 18	\$ -	\$ -
EMKF Supplementary Grant	\$ -	\$ -	\$ -	\$ 377
Revenue from State Sources	\$ 9,450	\$ 9,442	\$ 9,194	\$ 9,248
Revenue from Federal Sources	\$ 1,338	\$ 1,375	\$ 1,577	\$ 1,397
Revenue from Local/Misc Sources	\$ 1,201	\$ 1,191	\$ 3,128	\$ 1,456
Total Revenues	\$ 15,510	\$ 15,991	\$ 16,908	\$ 16,261
Expenses				
Salaries and Wages	\$ 8,524	\$ 9,600	\$ 8,881	\$ 9,534
Professional and Technical	\$ 1,152	\$ 1,016	\$ 901	\$ 1,653
Property and Utilities	\$ 1,885	\$ 1,853	\$ 1,833	\$ 1,799
Transportation	\$ 1,236	\$ 1,437	\$ 1,065	\$ 1,212
Food Services	\$ 887	\$ 876	\$ 844	\$ 789
Insurance	\$ 99	\$ 96	\$ 132	\$ 128
Communication	\$ 188	\$ 127	\$ 153	\$ 151
Supplies and Materials	\$ 697	\$ 908	\$ 790	\$ 819
Capitalized Expenses	\$ 321	\$ 80	\$ 201	\$ 328
Total Cash Expenses	\$ 14,989	\$ 15,991	\$ 14,799	\$ 16,414
Fund Balance Contribution	\$ 521	\$ -	\$ 2,109	\$ (153)

- Public revenue sources projected to rise by 0.7% per student in 20/21 and driven by funding from KCPS MOU payments and Medicaid program expansion; total expenses to rise by 2.6% to meet instruction needs; subject to change due to COVID issue.
- Professional/Technical Expense growth driven by the College Access oriented programming.

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2020-2021 Annual Budget

Projected Reserve Fund

Per Audit/ASBR	2018-19 Actual	2019-20 Budget	2019-20 Forecast 4	2020-21 Budget
Net Assets	\$ 5.2	\$ 4.4	\$ 7.6	\$ 7.6
Less PP&E	\$ 0.5	\$ 0.4	\$ 0.6	\$ 0.8
Net Working Capital	\$ 4.6	\$ 4.0	\$ 7.0	\$ 6.8
Expenses	\$ 15.9	\$ 18.3	\$ 16.6	\$ 19.4
Fund Balance Percentage	29%	22%	42%	35%

- The 20-21 budget assumes net income of -\$8k with additional capital expenses of \$390k.
- The reserve is projected to be 35%.

2020-2021 Budget

Vendor Spending over \$100k

Vendor	Budgeted Spend	Notes
Cushman & Wakefield Property Services	\$ 2,140,000	Provides property management services.
Apple Bus	\$ 1,250,000	Provides daily student transport services.
Ztrip Cab Company	\$ 107,200	Provides cab services for homeless students.
American Food & Vending	\$ 939,000	Provides daily meal services for students.
Riverside Tech	\$ 188,000	IT equipment vendor for students and staff.

- Board is approving these agreements and spend as part of the budget approval.

2020-2021 Annual Budget

Variable Factors

Revenue:

- **Public Funding** – potential volatility exists within public funding due to Covid situation; School management has and continues to consult with local and national resources on appropriate assumptions for budgeting and forecasting.
- **Fiscal Cliff** – KCPS has expressed a willingness to engage in another MOU funding supplement.
- **Funding Equity** – outcome of legislation is unknown at this time.

Expenses:

- **Hiring:** delayed hiring of 12 planned new staff could reduce staffing expense by as much as \$450k.
- **Teacher Salaries:** to remain competitive, School management may need to modify the teacher salary scale, which would result in \$100k-\$300k in additional spend.
- **Daycare Project:** current budget assumes \$300k for an onsite daycare; if need or viability changes, spend may be pushed to a later fiscal year.
- **Ongoing Building Closure:** the School is saving an average of \$100k per month with closure (busing, food service, utilities, supplies); if school closures would continue into the fall, or face a prolonged mid-year closure, spend will be less than budgeted.
- **Alumni Needs:** School management is assessing the degree that alumni loans, grants, scholarships, housing, & employment are being impacted by health crisis; potential to increase spend.

Conclusion: Both revenues and expenses have potential to change favorably/unfavorably in the next fiscal year. The favorable trends have potential to drive the operating grant needs as low as \$3.8M or as high as \$5.3M. The School's reserves can potentially offset some unfavorable operating changes.

EMKS 403b Plan Update

1Q 2020 Portfolio Updates:

- The School's portfolio is in good standing as projected with portfolio results having generally followed the market.
- The School provides a streamlined range of fund options with 22 funds having balances as of 3/31/2020.
- The majority of funds are in the 1st and 2nd quartiles for performance.
- 3 investment funds are in the 3rd quartile; this is the first ranking reduction for these funds in the past 4 quarters.
- The total amounts in the 3 investment funds in the 3rd quartile are nominal:
 - Fidelity Freedom 2005, \$0 invested
 - Fidelity Real Estate Income, \$581.00 invested
 - Total International Equity, \$0 invested

Feedback from Sageview (fiduciary consultant):

- No actions are necessary by the Board at this time.

Misc:

- School management can provide the Board the most recent investment report upon request.
- The next scheduled retirement committee meeting is in September 2020.

Summary of Items for May 2020 Board Meeting

Headline	Pages	Summary
<p>Assertion of Compliance with the Families First Coronavirus Response Act</p>	<p>Gov Committee Packet: Pages 7-18</p> <p>Board Packet: Pages 39-50</p>	<p>MCPSC requires School Leaders and the Board to certify that the organization is operating in compliance with the Families First Coronavirus Response Act (FFCRA).</p> <p>We have included two documents in Board materials – documentation from the US Department of Labor and a memo provided to the Missouri Charter Public School Association by Stinson LLP – to support the Board in understanding the FFCRA and its applicability to EMKS.</p> <p>Details about the FFCRA:</p> <ul style="list-style-type: none"> • Includes the Emergency Family and Medical Leave Expansion Act (EFMLEA) and the Emergency Paid Sick Leave Act (EPSLA). Both are applicable to charter schools generally and EMKS specifically. • EFMLEA temporarily amends the Family and Medical Leave Act (FMLA) to provide a new category under which employees are entitled to leave (a qualifying need related to a public health emergency) and providing that some of that leave is paid leave. The new law defines a “qualifying need related to a public health emergency” as when an employee requests leave because the employee is "unable to work (or telework) because they must care for their minor son or daughter because their school or place of care has been closed or their child care provider is unavailable due to a government-declared public health emergency related to COVID-19. Details around eligibility for EFMLEA and the breakdown of paid leave vs. unpaid leave are included in the memo provided by Stinson LLP. • EPSLA entitles all charter public school employees to two weeks (80 hours) of paid sick leave if their leave is related to the coronavirus. Whether their paid sick leave is at 100 percent of their regular rate of pay or two-thirds of their regular rate of pay depends on the reason for their leave. Details around eligibility for EPSLA and the breakdown of paid leave vs. unpaid leave are included in the memo provided by Stinson LLP. <p>EMKS School Leaders have taken the following steps to ensure compliance with the FFCRA:</p> <ul style="list-style-type: none"> • Reviewed the memo provided to the Missouri Charter Public School Association by Stinson LLP headlining the FFCRA and defining its applicability to charter schools. • Connected with Attorney Kim Jones at Seyferth Blumenthal & Harris LLC to clarify outstanding questions regarding implementation and compliance. • Adopted the model request for leave forms provided by Stinson LLP. • Confirmed the procedures that the CEO and COO (as manager of Human Resources) will follow to ensure full compliance with the FFCRA, which include reviewing every

		<p>individual request for leave under the FFCRA with Attorney Kim Jones at Seyferth Blumenthal & Harris LLC.</p> <p>To date, EMKS has not received any requests for leave under the FFCRA. We have shared all required FFCRA notices with our employees.</p> <p>Action: The Board must vote to certify that the organization is operating in compliance with the Families First Coronavirus Response Act (FFCRA).</p>
<p>COVID-19 Alternative Methods of Instruction Plan</p>	<p>Gov Committee Packet: Pages 19-22</p> <p>Board Packet: Pages 51-54</p>	<p>MCPSC requires the Board to review and approve the school's COVID-19 Alternative Methods of Instruction Plan.</p> <p>The school has documented its approach to virtual learning, aligned to the guiding questions posted by MCPSC, in the attached plan.</p> <p>Action: The Board must vote to approve the school's COVID-19 Alternative Methods of Instruction Plan.</p>
<p>Intent to Renew Charter w/ MCPSC</p>	<p>N/A</p>	<p>Action: The Board must vote to pursue renewal of our charter with MCPSC.</p>



Wage and Hour Division

Families First Coronavirus Response Act: Employer Paid Leave Requirements

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.^[1] The Department of Labor's (Department) Wage and Hour Division (WHD) administers and enforces the new law's paid leave requirements. These provisions will apply from the effective date through December 31, 2020.

Generally, the Act provides that covered employers must provide to **all employees**:^[2]

- *Two weeks (up to 80 hours) of **paid sick leave** at the employee's regular rate of pay* where the employee is unable to work because the employee is quarantined (pursuant to Federal, State, or local government order or advice of a health care provider), and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- *Two weeks (up to 80 hours) of **paid sick leave** at two-thirds the employee's regular rate of pay* because the employee is unable to work because of a bona fide need to care for an individual subject to quarantine (pursuant to Federal, State, or local government order or advice of a health care provider), or care for a child (under 18 years of age) whose school or child care provider is closed or unavailable for reasons related to COVID-19, and/or the employee is experiencing a substantially similar condition as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of the Treasury and Labor.

A covered employer must provide to **employees that it has employed for at least 30 days**:

^[3]

- *Up to an additional 10 weeks of **paid expanded family and medical leave** at two-thirds the employee's regular rate of pay* where an employee is unable to work due to a

bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19.

Covered Employers: The paid sick leave and expanded family and medical leave provisions of the FFCRA apply to certain public employers, and private employers with fewer than 500 employees.^[4] Most employees of the federal government are covered by Title II of the Family and Medical Leave Act, which was not amended by this Act, and are therefore not covered by the expanded family and medical leave provisions of the FFCRA. However, federal employees covered by Title II of the Family and Medical Leave Act are covered by the paid sick leave provision.

Small businesses with fewer than 50 employees may qualify for exemption from the requirement to provide leave due to school closings or child care unavailability if the leave requirements would jeopardize the viability of the business as a going concern.

Qualifying Reasons for Leave:

Under the FFCRA, an employee qualifies for paid sick time if the employee is unable to work (**or unable to telework**) due to a need for leave because the employee:

1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. has been advised by a health care provider to self-quarantine related to COVID-19;
3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
6. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

Under the FFCRA, an employee qualifies for expanded family leave if the employee is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19.

Duration of Leave:

For reasons (1)-(4) and (6): A full-time employee is eligible for up to 80 hours of leave, and a part-time employee is eligible for the number of hours of leave that the employee works on average over a two-week period.

For reason (5): A full-time employee is eligible for up to 12 weeks of leave at 40 hours a week, and a part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

Calculation of Pay:[5]

For leave reasons (1), (2), or (3): employees taking leave shall be paid at either their regular rate or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (over a 2-week period).

For leave reasons (4) or (6): employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (over a 2-week period).

For leave reason (5): employees taking leave shall be paid at 2/3 their regular rate or 2/3 the applicable minimum wage, whichever is higher, up to \$200 per day and \$12,000 in the aggregate (over a 12-week period—two weeks of paid sick leave followed by up to 10 weeks of paid expanded family and medical leave).[6]

Tax Credits: Covered employers qualify for dollar-for-dollar reimbursement through tax credits for all qualifying wages paid under the FFCRA. Qualifying wages are those paid to an employee who takes leave under the Act for a qualifying reason, up to the appropriate per diem and aggregate payment caps. Applicable tax credits also extend to amounts paid or incurred to maintain health insurance coverage. For more information, please see the Department of the Treasury's website.

Employer Notice: Each covered employer must post in a conspicuous place on its premises a notice of FFCRA requirements.[7]

Prohibitions: Employers may not discharge, discipline, or otherwise discriminate against any employee who takes paid sick leave under the FFCRA and files a complaint or institutes a proceeding under or related to the FFCRA.

Penalties and Enforcement: Employers in violation of the first two weeks' paid sick time or unlawful termination provisions of the FFCRA will be subject to the penalties and enforcement described in Sections 16 and 17 of the Fair Labor Standards Act. 29 U.S.C. 216; 217. Employers in violation of the provisions providing for up to an additional 10 weeks of paid leave to care for a child whose school or place of care is closed (or child care provider is unavailable) are subject to the enforcement provisions of the Family and Medical Leave Act. The Department will observe a temporary period of non-enforcement for the first 30 days after the Act takes effect, so long as the employer has acted reasonably and in good faith to comply with the Act. For purposes of this non-enforcement position, "good faith" exists when violations are remedied and the employee is made whole as soon as practicable by the employer, the violations were not willful, and the Department receives a written commitment from the employer to comply with the Act in the future.

[1] Wage and Hour Division does not administer this aspect of the law, but notes that every dollar of required paid leave (plus the cost of the employer's health insurance premiums during leave) will be **100%** covered by a dollar-for-dollar refundable tax credit available to the employer. For more information, please see the Department of the Treasury's website.

[2] Employers of Health Care Providers or Emergency Responders may elect to exclude such employees from eligibility for the leave provided under the Act.

[3] Employers of Health Care Providers or Emergency Responders may elect to exclude such employees from eligibility for the leave provided under the Act.

[4] Certain provisions may not apply to certain employers with fewer than 50 employees. See Department FFCRA regulations (expected April 2020).

[5] Paid sick time provided under this Act does not carry over from one year to the next. Employees are not entitled to reimbursement for unused leave upon termination, resignation, retirement, or other separation from employment.

[6] An employee may elect to substitute any accrued vacation leave, personal leave, or medical or sick leave for the first two weeks of partial paid leave under this section.

[7] The Department will issue a model notice no later than March 25, 2020.

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Wage and Hour Division

An agency within the U.S. Department of Labor

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Memorandum

To: Doug Thaman

From: Chuck Hatfield, Jeremy Root, and Alix Cossette

Re: Families First Coronavirus Response Act

Date: March 26, 2020

The Missouri Charter Public School Association ("MCPSA") asked us to provide a memo describing the applicability of various provisions of the Families First Coronavirus Response Act ("FFCRA") to charter public schools. The effective date of the Act is April 1, 2020.¹ The Act creates two new temporary employee benefits – emergency leave under the Emergency Family and Medical Leave Expansion Act provisions and paid sick leave under the Emergency Paid Sick Leave Act provisions. In general, both expand the opportunity for employees to take paid leave due to the present pandemic, with more specific details discussed below. This is a fluid situation with new legislation and regulations being issued regularly. As necessary, this memo can be updated to reflect new law and guidance.

I. The Emergency Family and Medical Leave Expansion Act

a. EFMLEA applies to charter public schools with fewer than 500 employees.

The Emergency Family and Medical Leave Expansion Act ("EFMLEA") temporarily amends the Family and Medical Leave Act ("FMLA") to provide a new category under which employees are entitled to leave (a qualifying need related to a public health emergency) and providing that some of that leave is paid leave. Generally, the Family and Medical Leave Act applies to charter schools because FMLA applies to local educational agencies. All charter schools in Missouri are local educational agencies. Section 108 of the Family and Medical Leave Act provides that but for

¹ <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

certain exceptions,² the “rights, remedies, and procedures” of the Family and Medical Leave Act apply to local educational agencies and their employees.

Because the Family and Medical Leave Act applies to charter public schools, so too does the EFMLEA. The EFMLEA amends the general leave provision of the Family and Medical Leave Act (section 102). Section 102, with certain caveats, as discussed above, applies to local educational agencies and their employees.

b. Charter public schools have new obligations under EFMLEA.

Unlike the Family and Medical Leave Act, which generally only entitles employees to FMLA leave after twelve months of service, the new law grants employees the right to emergency FMLA leave if they have been on the job for at least thirty (30) calendar days. This leave provision only authorizes emergency FMLA for employees who are seeking leave due to a “qualifying need related to a public health emergency.”³ The new law defines a “qualifying need related to a public health emergency” as when an employee requests leave because the employee is "unable to work (or telework) because they must care for their minor son or daughter because their school or place of care has been closed or their child care provider is unavailable due to a government-declared public health emergency related to COVID-19. Given the widespread school closures in Kansas City and St. Louis City, this new law would generate an entitlement to emergency FMLA leave for most charter public school employees who have minor children.

The emergency FMLA provisions require an employer to provide an eligible employee with a total of twelve weeks of leave: two weeks of unpaid leave and ten weeks of paid leave "due to a bona fide need for leave to care for a child whose school or child care provider is closed or unavailable for reasons related to COVID-19" at two-thirds the employee's regular rate of pay, not to exceed \$200 per day and \$10,000 in the aggregate.⁴ An employee may elect to use accrued paid leave or if they qualify, paid sick leave under the Emergency Paid Sick Leave Act (discussed below), during the two weeks of unpaid leave.

II. The Emergency Paid Sick Leave Act

a. The EPSLA applies to charter public schools.

Charter public schools are likely covered employers under the Emergency Paid Sick Leave Act ("EPSLA"). A charter school qualifies as a covered employer because they are "engaged in commerce or in any industry or activity affecting commerce," employ between 1 and 500

² See Family and Medical Leave Act section 108 covering local educational agencies regarding intermittent leave and leave near the conclusion of an academic term.

³ Division C- Emergency Family and Medical Leave Expansion Act, H.R. 6201

⁴ *Id.*

individuals, and are considered either a private entity or other entity.⁵ An activity affecting commerce is defined as "any activity, business, or industry in commerce or in which a labor dispute would hinder or obstruct commerce or the free flow of commerce."⁶ Charter public schools are arguably engaged in commerce because they are significant employers, and they are also purchasers of significant volumes of goods and services. Given the broad provisions of the Act and the legislative intent, we recommend that charter public schools in Missouri consider themselves covered employers under the Emergency Paid Sick Leave Act.⁷

b. Charter schools have certain obligations under EPSLA.

The Emergency Paid Sick Leave Act entitles all charter public school employees to two weeks (80 hours) of paid sick leave if their leave is related to the coronavirus. Whether their paid sick leave is at 100 percent of their regular rate of pay or two-thirds of their regular rate of pay depends on the reason for their leave.

Employees entitled to two weeks of paid leave at 100 percent of their regular pay, not to exceed \$511 per day and \$5,110 in the aggregate:

- **Employees under Quarantine:** If an employee is unable to work because the employee is quarantined pursuant to a federal, state or local government order, or pursuant to the advice of a health care provider.
- **Employees with COVID-19 symptoms:** If an employee is unable to work because the employee is experiencing COVID-19 symptoms and seeking a medical diagnosis.

Employees entitled to two weeks of paid leave at two-thirds of their regular pay, not to exceed \$200 per day and \$2,000 in the aggregate:

- **Employees caring for individuals under quarantine:** If an employee is unable to work because the employee is caring for someone who is quarantined pursuant to a federal, state or local government order, or pursuant to the advice of a health care provider.
- **Employees caring for children** whose school or child care provider is closed or unavailable due to COVID-19.

⁵ Division E- Emergency Paid Sick Leave Act, H.R. 6201

⁶ *Id.*

⁷ While it would be possible to contend that charter public schools are educational institutions, and not commercial operations engaged in commerce, there would be significant risk that a Court would conclude the charter public schools are "engaged in commerce or in . . . an activity affecting commerce" within the contemplation of the statute by virtue of their significant payroll and purchases of goods and services in the community. Educational institutions, though not commercial by nature, certainly affect commerce. In addition to legal risk, there would be significant public relations risk to taking a position that the emergency Paid Sick Leave provisions do not extend to charter public school employees.

- **Employees with substantially similar medical symptoms to COVID-19:** The Secretary of Health and Human Services, in consultation with the Department of Labor and Treasury, are to issue guidelines and regulations on substantially similar symptoms.⁸

III. Interaction between the EFMLEA and the EPSLA

Eligible employees are entitled to utilize leave under both EFMLEA and the EPSLA. Recent guidance issued by the U.S. Department of Labor allows an employee to utilize the two weeks of paid leave provided under the EPSLA to cover the first ten unpaid days of leave under EFMLEA. The employee would then be able to utilize the remaining ten paid weeks of leave under EFMLEA. However, an employee is entitled to no more than a total of 12 weeks leave. In other words, an employee may not utilize 2 weeks of paid leave under EPSLA, then utilize an additional 12 weeks of paid and unpaid leave under EFMLEA.⁹

IV. Payroll Tax Credits for Paid Sick Leave and Paid Emergency Family Leave.

Certain covered employers under the EPSLA qualify for a payroll tax credit for the paid sick leave or paid emergency family leave wages provided to the employee. Charter public schools likely qualify for this credit.¹⁰ The credit is equivalent to the amount of the payroll taxes incurred when paying wages to eligible employees under the EPSLA and/or the EFMLEA. The credit can also be “increased by so much of the employer’s qualified health plan expenses as are properly allocable to the qualified family leave (or sick leave) wages for which such credit is so allowed.”¹¹ This creates an incentive to continue to provide health insurance to employees during periods of paid leave under the act. We expect the U.S. Department of the Treasury to be issuing guidance and regulations in the coming days regarding the tax credits.

V. Recommendations and Conclusion

As covered employers, charter schools are obligated to place posters describing employees' rights under EFMLEA and EPSLA. Because employees are working from home, we recommend emailing a copy of the poster to each employee. The poster may be found here: https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf. Additionally, in order to streamline the process for employees to apply for leave under EFMLEA

⁸ <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>

⁹ <https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

¹⁰ These tax credits are not applicable to "the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing." Charter schools are not political subdivisions under Missouri law, however, there is a question of whether they are an agency or instrumentality of the State. The likely answer is no because charter schools are privately incorporated entities, however, more guidance is needed to fully understand the applicability of the tax credit to charter schools.

¹¹ FFCRA Sec. 7001(d)(1) (increases for emergency paid sick leave); 7003(d)(1) (increases for emergency family leave).

and EPSLA, and to generate documentation for payroll tax credits, we recommend using a standardized form. Stinson can draft a model form for schools to use if desirable.

As more guidance is issued, we will be able to provide additional and more specific information to charter schools. The guidance to date on the tax credits has been particularly sparse, so we expect additional substantive information there from the Treasury Department in the coming days. We welcome your questions and hope that we can be a resource during this time.

Spring 2020 Alternative Methods of Instruction Plan

This document details the virtual learning plan implemented in Spring 2020 in response to extended school closures due to COVID-19.

Instructional Delivery Plan

Device & Connectivity Support

Prior to spring break, we distributed Chromebooks to 100% of high school students. In early April, we purchased and distributed Chromebooks to 100% of middle school students.

During spring break, we gathered student connectivity data from families, and in subsequent weeks, implemented a plan to ensure 100% of our students had Internet access at home. 100% of families had Internet access at home prior to the launch of virtual instruction.

We have implemented a Help Desk solution for students and families to address ongoing device and connectivity issues as well as student and family technology skill gaps in an effort to ensure there are no barriers to accessing virtual instruction.

Platforms

We are utilizing the Google Classroom and Zoom platforms for virtual instruction. Students with IEPs and English Learners are also utilizing the Reading Horizons platform to supplement their instruction. All students were provided with a KauffmanSchool.com email address through Gmail.

High School

During the week following spring break, we launched asynchronous virtual instruction for our High School students. Teachers uploaded videos and assignments and students engaged in lessons on their own schedule, with the expectation that they submit completed assignments by the daily deadline.

Beginning April 20, we launched synchronous virtual instruction for our High School students. Students are engaged in synchronous virtual instruction daily beginning at 8 AM and continuing through mid-afternoon, with the exact end time depending on the student's grade level and support needs. Students receive daily instruction in all core contents.

Middle School

Prior to April 20, we mailed weekly work packets to all our Middle School students. Packets were created by content teachers and were aligned to the content that would have been taught in class if school was in session. Teacher phone numbers were provided in all packets, and teachers provided students and families with one-on-one and small group support over the phone.

The week of April 13, we launched a technology prep week for our Middle School students. During the week, students completed technology-focused lessons that were aimed to prepare them for

synchronous virtual learning the following week. Students completed tech lessons in addition to their content work packets.

Beginning April 20, we launched synchronous virtual instruction for our Middle School students. Students are engaged in synchronous virtual instruction daily beginning at 8 AM and continuing through mid-afternoon, with the exact end time depending on the student's grade level and support needs. Students receive daily instruction in all core contents.

Student Performance

Teachers monitor assignment completion daily and input completion data into the gradebook by 12 PM the following day. Completion is evaluated against standards defined by the teacher. Instructional Coaches ensure consistency in completion data by aligning with all teachers on completion standards. Completion standards are communicated to students with each assignment.

Teachers grade assignments against accuracy-based grading norms in place prior to the start of virtual learning. Instructional Coaches ensure consistency in grading by aligning with all teachers on grading norms and regularly monitoring gradebooks.

In high school, students receive a weekly completion grade and two accuracy grades per class per week. In middle school, students receive a weekly completion grade, and accuracy grades are aligned with the point values defined in our grading policy.

Teachers update gradebooks by 5 PM on Monday, and families and students can access current grades through the PowerSchool Parent Portal.

Student Attendance

We track attendance for each class period. To confirm their attendance in a virtual class, students must submit a unique Google Form, the link to which is provided by the teacher in the Zoom chat. Students must be present in the Zoom classroom to access the attendance link. We further confirm attendance through visual checks, Zoom roster downloads, and teacher confirmation. Student non-attendance is reported to families via phone calls and emails. Families have an opportunity to proactively report a planned absence from virtual instruction, and these absences are excused.

Special Education & English Learning Programming

All Special Education and English Learners participate in virtual instruction.

When we were providing weekly work packets, middle school students with IEPs and 504s received accommodated and/or modified packets that reflected the accommodations and/or modifications detailed in their IEPs or 504 Plans.

During asynchronous virtual learning, high school students with IEPs and 504s were assigned accommodated and/or modified assignments that reflected the accommodations and/or modifications

detailed in their IEPs or 504 Plans. Learning Support Specialists also provided one-on-one and small group support to students during asynchronous virtual learning.

With the shift to synchronous virtual learning all students with IEPs and 504s continue to be assigned accommodated and/or modified assignments that reflect the accommodations and/or modifications detailed in their IEPs and 504 Plans. Learning Support Specialists provide push-in and pull-out support in virtual classrooms.

All students who receive occupational therapy and speech & language therapy have been provided with materials to continue their therapy and have been offered virtual therapy services.

For every student with an IEP, we are maintaining a DESE-provided Continuity of Instruction and Individual Education Program (IEP) Implementation Plan to record the delivery of services and track service minutes. These plans are updated by Learning Support Specialists as services are added or modified, and the plans are maintained in SpedTrack.

Staff Support & Development

Staff Support

We hold a daily virtual staff huddle in school teams. Key information for the day is shared during this meeting, and is also provided in writing in a daily huddle document. Content teams meet with their Instructional Coach and/or Principals weekly. We hold virtual professional development sessions targeted specifically to support teachers with virtual learning priorities on Friday afternoons. We offered a Staff Wellness session, led by a licensed clinical Social Worker, in late April and intend to offer additional programming based on staff survey responses.

Teacher Performance

Our school leadership teams – including Principals, Instructional Coaches, Deans Grade Level Content Leaders, and Grade Team Chairs – conduct daily “walkthroughs” of virtual classrooms. During walkthroughs, leaders observe instruction, review materials, and observe virtual classroom culture, and provide live coaching to the teacher.

Student and Family Support

Family Communication

We communicate daily with students and families through a combination of robo-dials, emails and social media posts. The school’s main phone number is forwarded to a staff member who answers and routes calls to the staff member best positioned to provide support. We’ve provided families with the phone numbers and email addresses of all teachers, school leaders, and administrative staff. We have updated our staff expectations for family communication relative to extended school closure and virtual learning.

Meal Distribution

Kauffman School began to prepare and distribute student meals on Monday, March 23rd and intends to continue distribution throughout the school closure period. Meals (breakfast and lunch) are prepared at the Kauffman School by the school's food services employees. Meals are available to any person 18 or under in the community; children do not need to be Kauffman School students to receive a Kauffman School-prepared meal.

Meals are distributed Monday – Friday from 10:30 AM – 12:30 PM at the school and from school buses at seven other locations throughout the city. If a family is unable to travel to a distribution site, we follow up to coordinate door-to-door delivery.

Supporting Homeless Students and Vulnerable Populations

We have asked teachers to be observant of any students whose circumstances or communication may reflect potential homelessness or other vulnerability and to pass along any concerns to our Social Work Team.

We are supporting homeless students in several ways, including:

- Providing meals through delivery to any location.
- Ensuring students have access to quality virtual instruction by providing a Chromebook and Internet hotspot if the student is not residing in a location with Internet access.
- Connecting students to our Social Work Team who can then connect families to community resources.

Our Social Work Team connects weekly with the DSS case managers of any students for whom a DSS case is active.

We have updated our 40-page community resources manual, and have made this manual available to staff and families.

Supporting Students' Mental Health Needs

Our Social Work Team continues to hold virtual sessions with all students on their caseload. Students can request a check-in outside of their scheduled session by contacting their Social Worker. Teachers and families can also request a check-in on behalf of a student by emailing the Social Work team.

Calendar & Event Updates

Calendar Overview

We have not made changes to our 2019-2020 school calendar as a result of school closure.

Graduation Plans

We will hold a virtual graduation ceremony on Wednesday, May 20 at 6 PM.

**MINUTES OF SPECIAL MEETING OF THE
BOARD OF DIRECTORS OF
EWING MARION KAUFFMAN SCHOOL, INC.**

April 8, 2020

A special 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 April 8, 2020, pursuant to public notice provided at least 24 hours in advance. Due to shelter in place and emergency declarations for Kansas City, Jackson County, and the State of Missouri because of the coronavirus and COVID-19, the meeting was held using audio-video technology with a link provided in the notice and with opportunities for all to hear and be heard and see and be seen.

Participating via Zoom technology such that all could hear and be heard and see and be seen were Aaron North, chair; Kristin Bechard, treasurer; Gloria Jackson Leathers; and Maurice Watson. Joe Allen and Tracy McFerrin joined by phone such that all could hear and be heard.

Mayra Aguirre was not able to participate.

Also participating from the School such that all could hear and be heard and see and be seen were John Tyler, Secretary and General Counsel, and Hannah Lofthus, Chief Executive Officer.

Present from the community was Martha McGeehon from the School's sponsor the Missouri Charter School Commission. There were no other community participants.

Mr. North chaired the meeting and Mr. Tyler served as secretary. Mr. North called the meeting to order at 8:32 am, welcomed those in attendance, reported on all who were in attendance, and previewed the agenda.

After discussion and upon motion duly made (Watson) and seconded (Jackson-Leathers), the board unanimously approved the minutes from the meetings of March 11 and March 30, 2020.

Leadership Report

Ms. Lofthus expressed the School's appreciation for a donation from Credo to support a summer intern at a nonprofit.

Ms. Lofthus reported on college persistence goals for the School's graduates, which are based on the key leading indicators for persistence among which are attendance at a college with substantial, high graduation rates among students sharing socio-economic demographics similar to those of the School's students.

She further explained the School's participation in a national study of 15 charter school organizations and that the participation is subject to confidentiality and non-disclosure obligations that cover material not related to the School, including specifically not sharing that information with the Board. Discussion followed.

Ms. Lofthus explained the School's progress in transitioning to learning from home given the stay at home declarations, including use of synchronous and asynchronous approaches with a goal of substantially increasing synchronous learning. She is working with other charters and charter systems (e.g., Uncommon, Achievement First) to ensure the highest quality educational experience for our students under the circumstances.

Discussion occurred throughout, including about working with parents, picking up computers for their child(ren); training for parents and students in person and via webinars on how to use the equipment and the School's expectations and processes; the School's response to the State's decision not to conduct testing, which for middle school is to continue delivering substance and content with high expectations because the School does not teach to the test but uses it as a guide; the School will be using a different internal test for middle school; for high school students the ACT and Advanced Placement tests continue to be provided and our students need to participate so our learning must continue at a high level; and approaches for continuing to evaluate and make adjustments through the fourth quarter, including outreach to DESE and peer networks locally and nationally.

Ms. Lofthus continued by explaining the School's intentions to serve students needs under the circumstances, both emotionally and academically rather than an either/or approach as what is right for the students even though it is not what is easiest. As such, leadership is working with staff to ensure this cultural approach, especially given likelihoods that populations that include those we serve will be disproportionately affected negatively thereby exacerbating existing inequities. A key value will be not giving in to panic but instead adopting and modeling joy. Discussion occurred throughout.

Meal distributions are proceeding smoothly and well, with safety protocols in place. Distribution continues even as KCPS has suspended its distributions. In addition, the School is working with families to better understand the economic and health hardships being experienced.

Ms. Lofthus provided an update on the daycare as a key element of serving staff and meeting attraction and retention needs. Legal issues have been discussed and parameters are being put in place for exploration with potential service providers. She will proceed with gathering information based on those parameters.

Financial Report

Ms. Lofthus summarized how the shift to virtual, home-based learning is and will affect the budget and finances, including reduced reimbursements from the government as announced in fall of 2019, favorable federal funding variances are based on meal distribution, receipts from KCPS as discussed previously, not able to hire the fully planned 151, cancellation of study abroad programs, reduced transportation costs, increased advertising and communications costs because of the inability to promote the School in person, and supplies costs increase because of the computer acquisitions approved by the Board. Discussion occurred throughout, including that previously discussed capital priorities have been put on hold.

Ms. Lofthus summarized the Payroll Protection Program under the CARES Act, including that the impact of the pandemic on public funding is unknown, prolonged absences due to illnesses may increase payroll costs, and remote learning will increase costs. The School

submitted an application on Friday, the first day possible, for a PPP loan of \$1.9 million that may be forgiven under the right circumstances. Discussion occurred throughout.

After discussion and upon motion made (Watson) and seconded (Allen), the Board pursuant to a roll call vote unanimously (Allen, Bechard, McFerrin, Jackson Leathers, North, Watson) approved that management apply for and receive a \$1.9 million loan under the Payroll Protection Program.

Ms. Lofthus explained the possible need for a separate account to receive and track funds received under the Payroll Protection Program.

After discussion and upon motion made (Watson) and seconded (Allen), the Board pursuant to a roll call vote unanimously (Allen, Bechard, McFerrin, Jackson Leathers, North, Watson) approved that management be authorized to open and manage separate account(s) to receive and manage funds received under the Payroll Protection Program at Commerce Bank with terms as ordinarily and normally provided for to open and manage such accounts with those persons authorized on the School's other accounts with Commerce having signature authority on this account.

Mr. North provided the update from the Retirement Plan committee and its meeting last week to evaluate the program under the circumstances of the pandemic, including that the external advisor has evaluated the Plan and its offerings and determined that they are appropriate and no changes are recommended in part because of the changes made in 2019.

Mr. North reminded the board members to file their ethics disclosures as mandated by state law.

Community Forum

Ms. McGeehon expressed her appreciation to Ms. Lofthus and the School for its response to the pandemic and its quality service to its students, parents, families, and staff.

The Board echoed its appreciation to Ms. Lofthus and the School's leadership and staff.

In response to a question, Ms. Lofthus reported on college admissions (100% again), acceptances at the most competitive universities (32% including 3 of the top 10), scholarships, ACT scores, college credits, and internships, including highlighting four students. She also reported on summer program opportunities.

There being no further business, the meeting adjourned at 9:47 am.

John Tyler, Secretary