



December 20th, 2023 AGENDA

Time: 3:30 P.M.

Location: 3737 Troost Ave, Kansas City, MO 64109

Call to Order

1. Determination of Quorum / Agenda Approval
2. Public Comment
3. Approve Minutes from Prior Meetings
4. Finance Committee report
 - a. Update on October & November financials
 - b. Projections for the remainder of the fiscal year
 - c. Update on fundraising (received YTD)
5. Governance Committee report
 - a. Update on Board Calendar
 - i. Board Assessment
 - b. Update on Board recruitment and other governance issues
6. Academic Committee report
 - a. Update on Academics
7. Executive Director report
 - c. Questions and Answers
8. New Business/Old Business
 - a. Audit Presentation from Clark Hanner
 - b. Audit Board Approval
 - c. Offer from Torchhouse Studios to provide DLS with a one-day video shoot and one day of editing.
 - d. Site Visit with the Commission

Next Meeting: January 17, 2023

MINUTES OF BOARD MEETING

Delasalle High School

Novemeber 7th, 2023

CALL TO ORDER

The Board of Directors at Delasalle Education Center School convened for the regular board meeting on November 7th, 2023, at 4:00 P.M. In person, Denton's Law Office 4520 Main Street, Kansas City, MO 64111. David Oliver called the meeting to order.

ROLL CALL

The roll was called. Scott Ferber (present) Lisa Krigsten (present) Steve Gering (present) Teesha Miller (absent) Bill Paterson (present) Kenneth Garrett (present) Ernestine Key (present)

Others Present, Sean Stalling Executive Director, Lisa Griffin Director of Operations, Keinan Ross Office Manager

QUOROM PRESENT

David Oliver determined a quorum was present.

PUBLIC COMMENT

The next order of business was the public comment session as provided by Board Policy. There were none.

AGENDA

The October 18th 2023 Board Meeting Agenda was reviewed. David moved to adopt the agenda. Steve seconded the motion. Steve yes, Lisa yes, Bill yes the agenda was approved by unanimous consent.

CONSENT AGENDA

The Board reviewed the minutes of the September 20th, 2023 regular board meeting. David moved to approve the September 20th, 2023 minutes. Lisa seconded the motion. The motion passed with unanimous consent.

FINANCIAL REPORT

N/A

PRESIDENT'S REPORT

NO

GOVERNANCE COMMITTEE REPORT

NO

ACADEMIC COMMITTEE REPORT

The Academic Committee Report is attached hereto.

EXECUTIVE DIRECTOR REPORT

The Executive Director's Report is attached hereto.

NEW/OLD BUSINESS

N/A **CLOSED EXECUTIVE SESSION**

David moved to go into closed session and Lisa Second All votes aye., Steve yes, Bill yes and Kenneth. The meeting adjourned at 5:30 P.M to go into closed session.

Due to a Legal and personnel matter **ADJOURNMENT**

David moved and Lisa Second All votes aye., Steve yes, Bill yes and Kenneth. The meeting adjourned at_____.

FUTURE MEETINGS

The next Board Meeting at 3:30 P.M. on December 20th, 2023, location DeLaSalle High School 3737 Troost Ave. KCMO 64109

Minutes prepared by Lisa Griffin Director of Operations. Minutes approved by the DLS Board of Directors on September 20, 2023.

Lisa Krigsten

LISA KRIGSTEN, Board Secretary



November 2023 Financials

PREPARED **DEC'23** BY

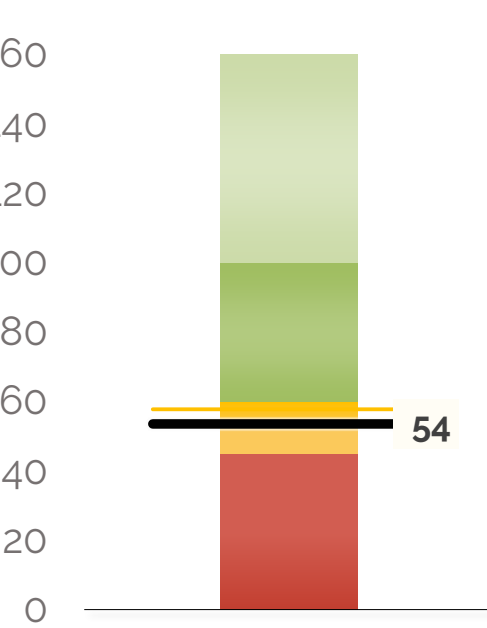


- **Executive Summary**
- **Key Performance Indicators**
- **State Revenue**
- **Forecast Overview**
- **Cash Forecast**
- **Key Forecast Changes This Month**
- **Appendix**
- **Forecast History**

- DeLaSalle revised Year End WADA projections, to include the new JDC program which increased the Net Income forecast compared to last month.
- We are currently forecasting a net income of -\$22k, \$26k below budget.
- Our cash balance is forecast to end the year at \$672k, which results in 54 days of cash.
- The FY23 audit is being presented for board review.

Days of Cash

Cash balance at year-end divided by average daily expenses

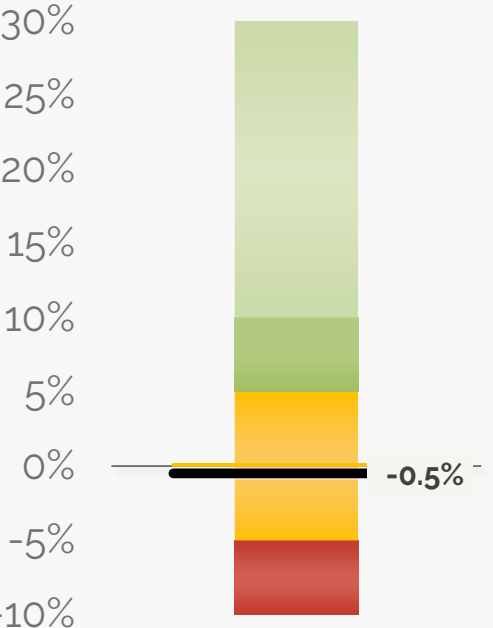


54 DAYS OF CASH AT YEAR'S END

The school will end the year with 54 days of cash. This is below the recommended 60 days

Gross Margin

Revenue less expenses, divided by revenue

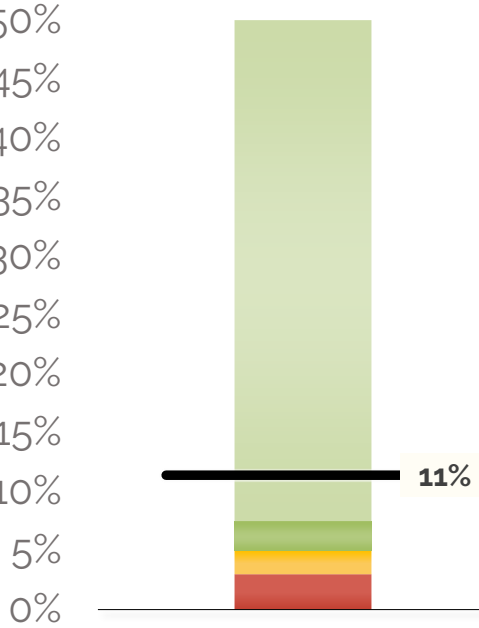


-0.5% GROSS MARGIN

The forecasted net income is -\$22k, which is \$26k below the budget. It yields a -0.5% gross margin.

Fund Balance %

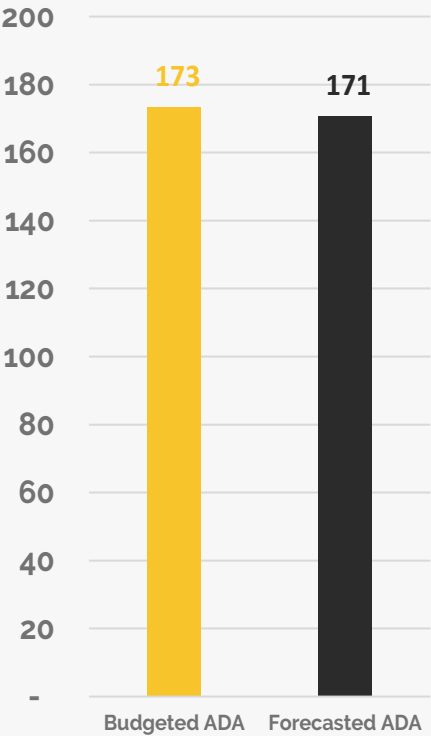
Forecasted Ending Fund Balance / Total Expenses



11.40% AT YEAR'S END

The school is projected to end the year with a fund balance of \$522,825. Last year's fund balance was \$545,198.

Student Expectations




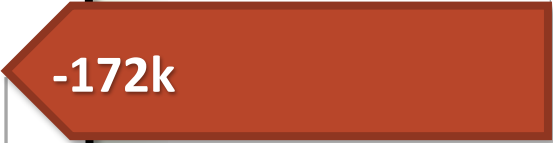

The school now forecasts 171 ADA for SY23-24. The budget target was 173.

\$11K More Per-Pupil Funding Than Expected for FY23

	Current Forecast	SY23-24 Budget	Difference	Financial Gain / (Loss)
Enrollment	229	211	18	Includes 23 JDC students beginning in Jan 2024
Attendance	75.6%	78.0%	-2.4%	Forecast attendance rate
Total ADA	171	173	-3	
Regular Term K-12	168	172	-4	8k
Summer	2	1	1	14k
FRL Count	165	168	-4	
FRL Weight	28	29	-1	314
IEP Count	24	26	-2	
IEP Weight	1	2	-1	-12k
LEP Count	0	0	0	
LEP Weight	0	0	0	
WADA	200	204	-4	
Per WADA Payment	\$11,300	\$11,000	300	
State Aid	\$2.2M	\$2.2M	\$11,161	11k

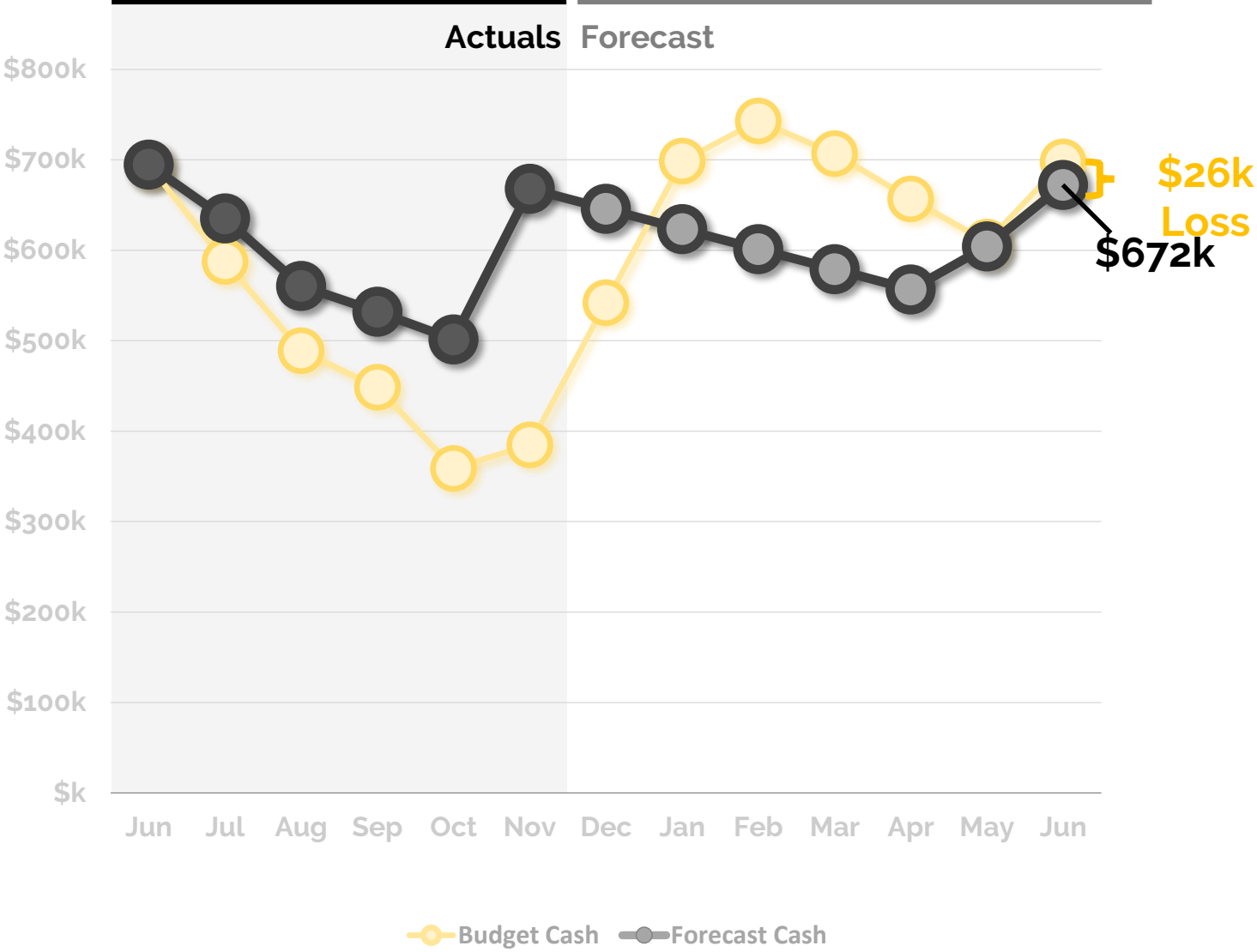
The year end funding difference of \$11k includes the Juvenile Detention Center enrollment.

*The prior year adjustment of -\$30k is reflected in the financial forecast. Since this is *prior year activity*, is not listed above. *

	Forecast	Budget	Variance	Variance Graphic	Comments
Revenue	\$4.6m	\$4.4m	\$146k		The Juvenile Detention Center program beginning in Jan 2024 adds \$200k in revenue. This compensates for student attendance that is trending lower than budget.
Expenses	\$4.6m	\$4.4m	-\$172k		Primarily due to JDC expenses (\$150k) plus \$20k for student instructional support.
Net Income	-\$22k	\$3k	-\$26k		

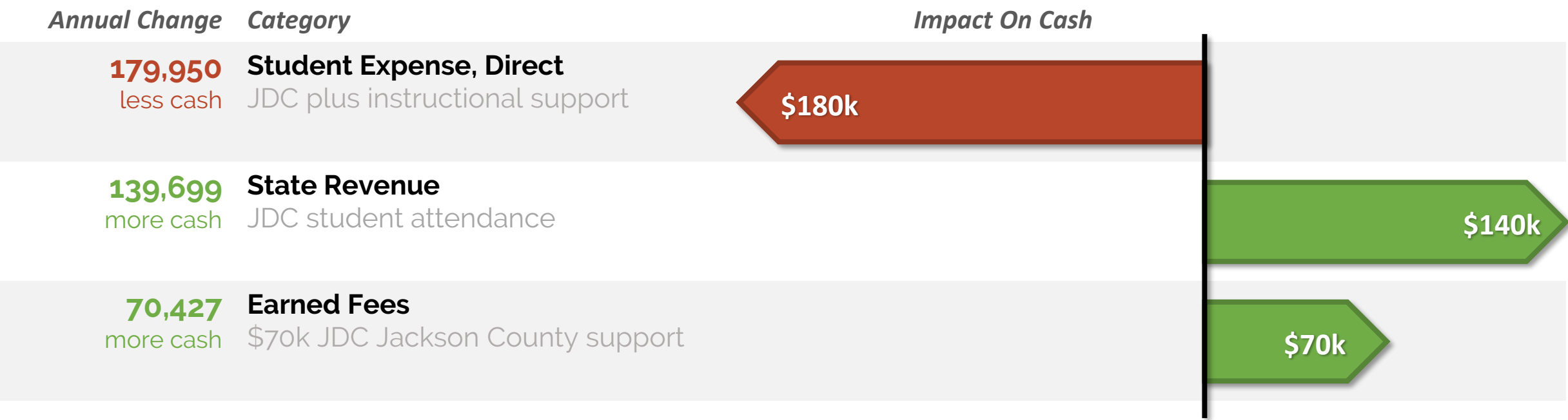
54 Days of Cash at year's end

We forecast the school's year ending cash balance as **\$672k**, **\$26k** below budget.



Key Forecast Changes This Month

The November forecast **increased** the year-end cash expectation by **\$27k**. *Key changes:*





QUESTIONS?

Please contact your EdOps Finance Team:

Anne Nichols

anichols@ed-ops.com

816.985.5144

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	Year-To-Date			Annual Forecast			
	Actual	Budget	Variance	Forecast	Budget	Variance	Remaining
Revenue							
Local Revenue	108,528	100,161	8,367	214,245	233,149	(18,904)	105,717
State Revenue	911,239	844,441	66,798	2,295,555	2,214,399	81,156	1,384,316
Federal Revenue	380,243	378,457	1,785	1,051,547	1,043,569	7,978	671,305
Private Grants and Donations	378,088	185,000	193,088	925,000	925,000	0	546,912
Earned Fees	6,028	150	5,878	76,028	500	75,528	70,000
Total Revenue	1,784,125	1,508,209	275,917	4,562,375	4,416,617	145,759 ①	2,778,250
Expenses							
Salaries	814,763	835,787	21,024	2,002,384	2,005,889	3,505	1,187,622
Benefits and Taxes	237,501	244,446	6,945	588,346	586,671	(1,674)	350,844
Staff-Related Costs	26,976	18,575	(8,401)	46,400	46,400	(0)	19,424
Occupancy Service	175,774	219,818	44,043	518,722	527,562	8,840	342,948
Student Expense, Direct	302,789	249,913	(52,876)	804,210	627,635	(176,575)	501,421
Student Expense, Food	22,835	38,608	15,773	96,500	96,500	0	73,664
Office & Business Expense	140,142	148,718	8,576	371,637	368,497	(3,140)	231,495
Transportation	51,229	61,833	10,604	154,000	154,000	0	102,770
Total Ordinary Expenses	1,772,010	1,817,699	45,689	4,582,198	4,413,155	(169,044)	2,810,188
Total Expenses	1,774,560	1,817,699	43,139	4,584,748	4,413,155	(171,594) ②	2,810,188
Net Income	9,565	(309,490)	319,056	(22,373)	3,462	(25,835) ③	(31,938)
Cash Flow Adjustments	(36,135)	-	(36,135)	(0)	-	(0)	36,135
Change in Cash	(26,570)	(309,490)	282,920	(22,373)	3,462	(25,835)	4,197

① REVENUE: \$146K AHEAD

② EXPENSES: \$172K BEHIND

③ NET INCOME: \$26K behind

	Actual					Forecast								
Income Statement	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL	
Revenue														
Local Revenue	29,912	16,155	20,001	19,849	22,611	15,102	15,102	15,102	15,102	15,102	15,102	15,102	214,245	
State Revenue	143,566	140,895	281,496	186,682	158,599	183,474	183,474	183,474	183,474	183,474	183,474	283,474	2,295,555	
Federal Revenue	8,930	9,930	0	133,899	227,484	95,901	95,901	95,901	95,901	95,901	95,901	95,901	1,051,547	
Private Grants and Donations	126,212	90,250	36,001	2,072	123,553	78,130	78,130	78,130	78,130	78,130	78,130	78,130	925,000	
Earned Fees	523	25	26	5,027	427	0	0	0	0	0	70,000	0	76,028	
Total Revenue	309,143	257,254	337,525	347,529	532,675	372,607	372,607	372,607	372,607	372,607	442,607	472,607	4,562,375	
Expenses														
Salaries	149,904	163,738	165,696	167,529	167,896	168,575	168,575	168,575	168,575	168,575	168,575	176,172	2,002,384	
Benefits and Taxes	42,474	46,997	49,005	49,471	49,554	49,796	49,796	49,796	49,796	49,796	49,796	52,067	588,346	
Staff-Related Costs	25,500	1,378	0	98	0	2,775	2,775	2,775	2,775	2,775	2,775	2,775	46,400	
Occupancy Service	24,430	33,223	38,155	40,271	39,696	48,993	48,993	48,993	48,993	48,993	48,993	48,993	518,722	
Student Expense, Direct	59,709	51,260	67,070	75,377	49,374	71,632	71,632	71,632	71,632	71,632	71,632	71,632	804,210	
Student Expense, Food	0	16	3,414	6,801	12,605	10,523	10,523	10,523	10,523	10,523	10,523	10,523	96,500	
Office & Business Expense	28,555	27,539	26,999	27,936	29,113	33,071	33,071	33,071	33,071	33,071	33,071	33,071	371,637	
Transportation	900	9,422	6,679	14,198	20,030	14,681	14,681	14,681	14,681	14,681	14,681	14,681	154,000	
Total Ordinary Expenses	331,472	333,572	357,018	381,681	368,268	400,046	400,046	400,046	400,046	400,046	400,046	409,913	4,582,198	
Operating Income	-22,329	-76,318	-19,493	-34,152	164,407	-27,439	-27,439	-27,439	-27,439	-27,439	42,561	62,694	-19,823	
Extraordinary Expenses														
Facility Improvements	0	0	2,550	0	0	0	0	0	0	0	0	0	2,550	
Total Extraordinary Expenses	0	0	2,550	0	0	0	0	0	0	0	0	0	2,550	
Total Expenses	331,472	333,572	359,568	381,681	368,268	400,046	400,046	400,046	400,046	400,046	400,046	409,913	4,584,748	
Net Income	-22,329	-76,318	-22,043	-34,152	164,407	-27,439	-27,439	-27,439	-27,439	-27,439	42,561	62,694	-22,373	
Cash Flow Adjustments	-37,075	1,505	-6,457	3,663	2,228	5,162	5,162	5,162	5,162	5,162	5,162	5,162	0	
Change in Cash	-59,404	-74,813	-28,499	-30,489	166,635	-22,276	-22,276	-22,276	-22,276	-22,276	47,724	67,856	-22,373	
Ending Cash	635,332	560,519	532,020	501,531	668,166	645,890	623,613	601,337	579,060	556,784	604,507	672,363	PAGE 11	

	Previous Year End	Current	Year End
Assets			
Current Assets			
Cash	694,736	668,166	672,363
Accounts Receivable	12,136	12,136	12,136
Total Current Assets	706,872	680,302	684,500
Total Assets	706,872	680,302	684,500
Liabilities and Equity			
Liabilities			
Current Liabilities			
Other Current Liabilities	121,572	125,539	121,572
Accounts Payable	40,103	0	40,103
Total Current Liabilities	161,674	125,539	161,674
Total Long-Term Liabilities	0	0	
Total Liabilities	161,674	125,539	161,674
Equity			
Unrestricted Net Assets	545,198	545,198	545,198
Net Income	0	9,565	-22,373
Total Equity	545,198	554,763	522,825
Total Liabilities and Equity	706,872	680,302	684,500

Forecast History of June 30, 2024 Cash Balance

Source	Days of Cash at 6/30/24	Change	Description of change
Budget	58		From SY23-24Budget
Jul	57	-1	
Aug	68	11	MO Violence grant, GEER Fed Grant and Salary savings
Sep	67	-1	Adjusted Prop C
Oct	53	-14	Decrease in WADA
▶ Nov	53	0	
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			

Check Register by Type

Payee Type: Vendor		Check Type: Automatic Payment			Checking Account ID: 1		
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
3478	11/13/2023	X			KCMO	KC WATER SERVICES DEPARTMENT	785.25
3479	11/05/2023	X			BCBS	BLUE CROSS BLUE SHIELD OF KANSAS CITY	18,787.03
3480	11/22/2023	X			WASTE	WASTE MANAGEMENT	2,267.74
3481	11/02/2023	X			PRINCIPAL	PRINCIPAL INSURANCE	881.66
3482	11/13/2023	X			GUIDEONE	GUIDE ONE	6,933.30
3483	11/23/2023	X			EVERGY	EVERGY	4,986.56
3484	11/26/2023	X			TOSHIBAFIN	TOSHIBA FINANCIAL SERVICES	1,673.28
3485	11/29/2023	X			TIMEWARNER	TIME WARNER CABLE	604.96
3492	11/15/2023	X			UMB	UMB	7,530.53
Checking Account ID: 1					Void Total:	0.00	Total without Voids: 44,450.31
Check Type Total:		Automatic Payment			Void Total:	0.00	Total without Voids: 44,450.31

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
81647804	10/31/2023	X			TILLANA	Anaijah Tiller	207.00
81660916	11/06/2023	X			HOPSKIP	HopSkipDrive, Inc.	4,490.99
81660917	11/06/2023	X			KELLER	KELLER FIRE & SAFETY, INC.	615.53
81660918	11/06/2023	X			MARKONE	MARK ONE ELECTRIC COMPANY, INC.	667.01
81660919	11/06/2023	X			GREATAMERI	GREAT AMERICA FINANCIAL SVCS CORP	195.77
81660920	11/06/2023	X			METROPOLIT	METROPOLITAN COMMUNITY COLLEGE - KANSAS CITY	242.00
81660921	11/06/2023	X			STEWKAL	Kaley Stewart	207.00
81660922	11/06/2023	X			BIGGJAV	Javion Biggins	207.00
81660923	11/06/2023	X			KINDDEM	Demetrius Kindred	207.00
81660924	11/06/2023	X			MCCARON	Ronald Mccallum	172.50
81660925	11/06/2023	X			NICHROY	Roy Nichols	172.50
81660926	11/06/2023	X			TINSBAN	BAnthony Tinsley	138.00
81660927	11/06/2023	X			MINODIA	Diamond Minor	207.00
81660928	11/06/2023	X			PLEALYR	Lytic Pleasant	207.00
81660929	11/06/2023	X			SMITMIC	Micah Smith	207.00
81660930	11/06/2023	X			HUBBART	Arthur Hubbard	207.00
81660931	11/06/2023	X			STEWKAM	Kamiya Stewart	172.50
81660932	11/06/2023	X			BOWEMON	Montis Bowen	172.50
81660933	11/06/2023	X			SLAYANT	Antoniecia Slayden	172.50
81660934	11/06/2023	X			HAMMSER	Serenity Hammonds	138.00
81660935	11/06/2023	X			HILLKOL	Kolbey Hill	172.50
81660936	11/06/2023	X			HOLMERI	Erianah Holmes	207.00
81660937	11/06/2023	X			BOLDDEV	Devin Bolder	207.00
81660938	11/06/2023	X			RAYNRYA	Ryan Ray-Nicholson	207.00
81660939	11/06/2023	X			RUIZMON	Monserrat Ruiz-Mendoza	207.00
81660940	11/06/2023	X			LOONZAM	Zamaya Looney	69.00
81660941	11/06/2023	X			LANELAI	Laila Lane	207.00
81660942	11/06/2023	X			FRAZSHA	Shantelle Frazier	207.00
81660943	11/06/2023	X			SUMMAND	Andrew Summers	172.50
81660944	11/06/2023	X			KNOWAAS	Aasahni Knowles	138.00
81660945	11/06/2023	X			SMITMAK	Makalo Smith	103.50
81660946	11/06/2023	X			RICKS	RICK'S AUTO CLINIC, INC	1,141.74
81660947	11/06/2023	X			WILKARI	Ariez Wilkerson	207.00
81660948	11/06/2023	X			WILSKEL	Kelly Wilson	207.00
81660949	11/06/2023	X			TAYLIVE	Iveon Taylor	138.00
81660950	11/06/2023	X			FRANROB	Robyn Franklin	172.50
81660951	11/06/2023	X			DAVIDEN	Dennis davis	207.00
81660952	11/06/2023	X			SONNAND	Andre Sonnier	34.50
81660953	11/06/2023	X			WILBTAY	Tayton Wilber	184.00
81660954	11/06/2023	X			RANDJAY	Jaylin Rand	207.00
81660955	11/06/2023	X			VIEGKEY	Vieger Keyvonn	172.50
81660956	11/06/2023	X			JOHNAAR	AARON JOHNSON JR.	138.00
81660957	11/06/2023	X			ELLIDEM	Demetrius Elliot	103.50
81660958	11/06/2023	X			GUNNIZA	Izayah Gunn	103.50

Check Register by Type

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
81660959	11/06/2023	X			ROBITAR	Tarajah Robinson	172.50
81660960	11/06/2023	X			TAYLAKH	Akhyra Taylor	207.00
81660961	11/06/2023	X			WILEJAD	Jaden Wiley	103.50
81660962	11/06/2023	X			ANDEJIZ	Jiziah Anderson	207.00
81660963	11/06/2023	X			STEWRIH	Rihanna Stewart	207.00
81660964	11/06/2023	X			MARSMIA	Mia Marshall	172.50
81660965	11/06/2023	X			CLARRAL	Ralph Clarett	207.00
81660966	11/06/2023	X			BEARJAN	JaNaeya Beard	138.00
81660967	11/06/2023	X			JOHNAVE	Avery Johnson	207.00
81660968	11/06/2023	X			BROWANT	Antonio Brown	103.50
81660969	11/06/2023	X			SMITJEN	Jenniyah Smith	172.50
81660970	11/06/2023	X			HAMIMKY	Mkylen hamilton	207.00
81660971	11/06/2023	X			ZOLLBEN	Benitez Zollar	138.00
81660972	11/06/2023	X			FRANKEV	Kevon Franklin	69.00
81660973	11/06/2023	X			HOUSGAB	Gabrielle Houston	57.50
81660974	11/06/2023	X			TODDGIA	Gianna Todd	69.00
81660975	11/06/2023	X			WILLMARC	Marcus Williams	207.00
81660976	11/06/2023	X			LUNASAN	Santino Luna	207.00
81660977	11/06/2023	X			ANDEELI	Elijah Anderson	207.00
81660978	11/06/2023	X			WILLJOV	Jovon Williams	138.00
81660979	11/06/2023	X			FRANMYK	Mykina France	172.50
81660980	11/06/2023	X			MOORCAR	Carliya Moore	138.00
81660981	11/06/2023	X			GLOVMAR	Mariah Glover	207.00
81660982	11/06/2023	X			HALIDAR	Darius Haliburton	207.00
81660983	11/06/2023	X			EVERJAH	Jahnomie Everett	207.00
81660984	11/06/2023	X			TILLANA	Anajiah Tiller	172.50
81660985	11/06/2023	X			OWENZYV	Zyvarie Owens	161.00
81660986	11/06/2023	X			DAYKYM	Kymonni Day	103.50
81660987	11/06/2023	X			JACKJAY	Jayla Jackson	207.00
81660988	11/06/2023	X			BROWSHA	Shanel Brown	103.50
81660989	11/06/2023	X			CREBZAN	Zandra Crebbs	103.50
81660990	11/06/2023	X			PRESKYM	Kymoni President	103.50
81660991	11/06/2023	X			CUILTAN	Tana Cuilors	69.00
81660992	11/06/2023	X			JACKJAM	Jamisha Jackson	34.50
81660993	11/06/2023	X			WALKSEC	SECOND WALKER	103.50
81660994	11/06/2023	X			UNCHARTED	Uncharted Learning, NFP	5,000.00
81661260	11/06/2023	X			CTCORP	CT CORPORATION SYSTEM	160.00
81661507	11/06/2023	X			DREWKAS	Drew Kassiah	207.00
81661508	11/06/2023	X			PEPTALK	PepTalk Speech Therapy	1,200.00
81661509	11/06/2023	X			HENRDOR	DORETHA HENRY	1,500.00
81661510	11/06/2023	X			KANSASPS	KANSAS CITY PUBLIC SCHOOLS	7,226.25
81661511	11/06/2023	X			BREEMAR	MARGARET BREECE	300.00
81661512	11/06/2023	X			BORISJUDIT	JUDITH BORIS	300.00
81661513	11/06/2023	X			INDUSPECIF	Industry Specific Solutions	1,081.60
81690319	11/13/2023	X			FRANROB	Robyn Franklin	80.50
81690320	11/13/2023	X			JOHNAAR	AARON JOHNSON JR.	138.00
81690321	11/13/2023	X			GUNNIZA	Izayah Gunn	69.00
81690322	11/13/2023	X			WILBTAY	Tayton Wilber	138.00
81690323	11/13/2023	X			LARKANI	Aniya Lark	69.00
81690324	11/13/2023	X			STEWRIH	Rihanna Stewart	69.00
81690325	11/13/2023	X			MCGELLO	Lloyd McGee	34.50
81690326	11/13/2023	X			ZOLLBEN	Benitez Zollar	69.00
81690327	11/13/2023	X			WILLJOV	Jovon Williams	138.00
81690328	11/13/2023	X			SONNAND	Andre Sonnier	69.00
81690329	11/13/2023	X			CLARRAL	Ralph Clarett	69.00
81690330	11/13/2023	X			JOHNAVE	Avery Johnson	103.50
81690331	11/13/2023	X			WILEJAD	Jaden Wiley	69.00
81690332	11/13/2023	X			HAMIMKY	Mkylen hamilton	69.00
81690333	11/13/2023	X			ROBITAR	Tarajah Robinson	69.00

Check Register by Type

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
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81690334	11/13/2023	X			DAVIDEN	Dennis davis	69.00
81690335	11/13/2023	X			TODDGIA	Gianna Todd	103.50
81690336	11/13/2023	X			FRANKEV	Kevon Franklin	69.00
81690337	11/13/2023	X			MARSMIA	Mia Marshall	34.50
81690338	11/13/2023	X			HOUSGAB	Gabrielle Houston	34.50
81690339	11/13/2023	X			MOORCAR	Carliya Moore	138.00
81690340	11/13/2023	X			GLOVMAR	Mariah Glover	103.50
81690341	11/13/2023	X			EVERJAH	Jahnomie Everett	103.50
81690342	11/13/2023	X			DAYKYM	Kymonni Day	103.50
81690343	11/13/2023	X			WALKSEC	SECOND WALKER	138.00
81690344	11/13/2023	X			CUILTAN	Tana Cuilors	103.50
81690345	11/13/2023	X			BROWSHA	Shanel Brown	138.00
81690346	11/13/2023	X			CREBZAN	Zandra Crebbs	138.00
81690347	11/13/2023	X			JACKJAM	Jamisha Jackson	138.00
81690348	11/13/2023	X			CUMMMLA	Mlcolm Cummings	69.00
81690349	11/13/2023	X			HIGENES	Hi-Gene's Janitorial Service, Inc	9,129.85
81690350	11/13/2023	X			BIGGJAV	Javion Biggins	69.00
81690351	11/13/2023	X			TAYLIVE	Iveon Taylor	69.00
81690352	11/13/2023	X			WILKARI	Ariez Wilkerson	103.50
81690353	11/13/2023	X			STEWKIL	Kiley Stewart	69.00
81690354	11/13/2023	X			STEWKAL	Kaley Stewart	138.00
81690355	11/13/2023	X			KINDDEM	Demetrius Kindred	69.00
81690356	11/13/2023	X			NICHROY	Roy Nichols	69.00
81690357	11/13/2023	X			PLEALYR	Lyric Pleasant	69.00
81690358	11/13/2023	X			SMITMIC	Micah Smith	69.00
81690359	11/13/2023	X			RANDJAY	Jaylin Rand	138.00
81690360	11/13/2023	X			VIEGKEY	Vieger Keyvonn	138.00
81690361	11/13/2023	X			MCCARON	Ronald Mccallum	69.00
81690362	11/13/2023	X			BEARJAN	JaNaeya Beard	138.00
81690363	11/13/2023	X			MINODIA	Diamond Minor	34.50
81690364	11/13/2023	X			HAMMSER	Serenity Hammonds	34.50
81690365	11/13/2023	X			ANDEJIZ	Jiziah Anderson	103.00
81690366	11/13/2023	X			SLAYANT	Antoniecia Slayden	103.50
81690367	11/13/2023	X			STEWKAM	Kamiya Stewart	69.00
81690368	11/13/2023	X			HUBBART	Arthur Hubbard	69.00
81690369	11/13/2023	X			BOWEMON	Montis Bowen	138.00
81690370	11/13/2023	X			BROWANT	Antonio Brown	34.50
81690371	11/13/2023	X			HILLKOL	Kolbey Hill	69.00
81690372	11/13/2023	X			RUIZMON	Monserrat Ruiz-Mendoza	34.50
81690373	11/13/2023	X			RAYNRYA	Ryan Ray-Nicholson	138.00
81690374	11/13/2023	X			WILLMARC	Marcus Williams	138.00
81690375	11/13/2023	X			HOLMERI	Erianah Holmes	138.00
81690376	11/13/2023	X			LUNASAN	Santino Luna	103.50
81690377	11/13/2023	X			WILSKEL	Kelly Wilson	138.00
81690378	11/13/2023	X			ANDEELI	Elijah Anderson	138.00
81690379	11/13/2023	X			BOLDDEV	Devin Bolder	138.00
81690380	11/13/2023	X			LANELAI	Laila Lane	103.50
81690381	11/13/2023	X			TILLANA	Anaijah Tiller	103.50
81690382	11/13/2023	X			FRAZSHA	Shantelle Frazier	69.00
81690383	11/13/2023	X			HALIDAR	Darius Haliburton	115.00
81690384	11/13/2023	X			KNOWAAS	Aasahni Knowles	138.00
81690385	11/13/2023	X			SUMMAND	Andrew Summers	138.00
81690386	11/13/2023	X			SMITMAK	Makalo Smith	34.50
81690387	11/13/2023	X			SMITJEN	Jenniyah Smith	103.50
81690388	11/13/2023	X			OWENZYV	Zyviarie Owens	138.00
81690389	11/13/2023	X			JACKJAY	Jayla Jackson	138.00
81690390	11/13/2023	X			EVANJAL	Jaleesa Evans	182.74
81690609	11/13/2023	X			STAPLES	STAPLES ADVANTAGE	796.97
81690758	11/13/2023	X			RCLAWN	R C LAWN & TREE	550.00

Check Register by Type

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
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81690939	11/13/2023	X			DREWKAS	Drew Kassiah	138.00
81690940	11/13/2023	X			PATMIK	MIKALIA HERRON PATTERSON	975.00
81690941	11/13/2023	X			BREEMAR	MARGARET BREECE	1,025.00
81690942	11/13/2023	X			PAYPOOL	Paypool LLC	1,146.75
81690943	11/13/2023	X			ENCORE	ENCORE GRANT SERVICES INC	1,732.50
81690944	11/13/2023	X			DEPRDAL	Da'Lene DePriest	3,000.00
81690945	11/13/2023	X			EMBERBLOOM	Ember and Bloom Therapy LLC	3,875.00
81690946	11/13/2023	X			KANSASPS	KANSAS CITY PUBLIC SCHOOLS	5,803.75
81690947	11/13/2023	X			FRONTLNPR	FRONTLINE PROTECTION SERVICES LLC	7,800.00
81690948	11/13/2023	X			CONCIERGE	CONCIERGE	1,700.00
81811674	11/20/2023	X			K12	K12 ITC, INC.	4,146.69
81811799	11/20/2023	X			AMAZON	AMAZON	89.01
81811800	11/20/2023	X			INDUSPECIF	Industry Specific Solutions	270.40
81811801	11/20/2023	X			EVERGY	EVERGY	366.66
81811802	11/20/2023	X			CONCIERGE	CONCIERGE	1,100.00
81811803	11/20/2023	X			BORISJUDIT	JUDITH BORIS	3,500.00
81811804	11/20/2023	X			JAMES	JAMES W. TIPPIN & ASSOCIATES	6,000.00
81811805	11/20/2023	X			EDOPS	EDOPS	9,493.33
81848853	11/28/2023	X			GREATAMERI	GREAT AMERICA FINANCIAL SVCS CORP	195.77
81848854	11/28/2023	X			RICKS	RICK'S AUTO CLINIC, INC	1,714.59
81848855	11/28/2023	X			ALPHACARD	ALPHA CARD	480.00
81849067	11/28/2023	X			CTCORP	CT CORPORATION SYSTEM	534.00
81849160	11/28/2023	X			WATTSUP	WATTS UP	241.43
81849389	11/28/2023	X			SWETKAT	Katy Swetnam	162.50
81849390	11/28/2023	X			INDUSPECIF	Industry Specific Solutions	270.40
81849391	11/28/2023	X			PATMIK	MIKALIA HERRON PATTERSON	1,562.50
81849392	11/28/2023	X			FRONTLNPR	FRONTLINE PROTECTION SERVICES LLC	6,000.00
81849393	11/28/2023	X			BORISJUDIT	JUDITH BORIS	450.00
81849394	11/28/2023	X			BREEMAR	MARGARET BREECE	1,475.00
81854050	11/29/2023	X			BAKESAM	Samantha Baker	6,800.00
81854483	11/29/2023	X			HARRJAM	JAMAL HARRIS	750.00
81854484	11/29/2023	X			HENRDOR	DORETHA HENRY	1,500.00
Checking Account ID: 1					Void Total:	0.00	Total without Voids: 127,788.73
Check Type Total:		Check			Void Total:	0.00	Total without Voids: 127,788.73
Payee Type Total:		Vendor			Void Total:	0.00	Total without Voids: 172,239.04
Grand Total:					Void Total:	0.00	Total without Voids: 172,239.04



DeLaSalle Education Center (DLS)

Key Audit Matters & Financial Statement Highlights for FYE 6/30/2023

1. Pg 29 – *Schedule of Findings and Questioned Costs*

- a. Financial statement and financial reporting audit procedures
 - i. Received unmodified (“clean”) opinion on basic financial statements (pgs 1-3)
 - ii. No internal control deficiencies or material weaknesses identified (pgs 24-25)
- b. DLS received a federal single audit for expending > \$750k of federal awards
 - i. Received unmodified opinion on compliance of federal programs audited (pgs 26-28)
 - ii. One major program audited – ESF ESSER grants (pg 21)
 - 1. No findings or internal control deficiencies or material weaknesses identified
- c. Financial statement findings: none Federal audit findings: none

2. Pg 1-3 – *Independent Auditor’s Report*

- a. *Leases* standard (ASC 842) was effective to be adopted in FY 2023 and is noted as a “Change in Accounting Principle”
 - i. The existing leases (copier) are not significant to record so no lease liability to be recognized in the current year.

3. Pg 4 – *Statement of Financial Position*

- a. Federal grant receivable – ESSER grants incurred expenditures in FY 2023 to be paid in FY 2024
- b. Contributed facility usage - building is owned by School Smart KC Educational Support (SSKC) with annual base rent of \$0
 - i. Contributed in-kind rent was calculated through end of term (FY 2042) with a receivable discounted for fair value purposes. Annual in-kind rent expense was \$215,634 in FY 2023
 - ii. Note 7 details the transaction that was effective in October 2019
- c. State formula advance liability – state aid payments in FY 2023 based on enrollment reported throughout the school year; actuals were less than reported so funds were considered advanced.
- d. With donor restrictions – represents the total contributed facility usage to be recognized over lease

4. Pg 5-6 – *Statement of Activities and Functional Expenses*

- a. Change in Net Assets for FY 2023 = (\$459,347) compared to FY 2022 = \$49,967, or a \$509k decrease from FY 2022
- b. Total Support & Revenue had significant change from the prior year (\$590k increase or ~16%)
 - i. State aid funding was up from FY 2022 by \$467k or 36%
 - 1. Following funding changes for KCPS and state aid gap (\$124K in FY 2022)
 - ii. Federal grant funding was up from FY 2022 by \$446k or 52%
 - iii. Decrease from the gain on forgiveness of PPP loan funding in FY 2022 (\$191k)
- c. Total Expenses increased from the prior year by \$1.1M or 30%
 - i. Payroll related (wages/benefits) increased \$501k from FY 2022 (up 26%)
 - ii. Professional/tech services increased \$435k from FY 2022 (up 65%)
 - 1. EdOps and Frontline security up \$57k; substitute services up \$60k
 - iii. Transportation services increased \$63k from FY 2022 (up 64%)
 - iv. Energy and utilities decreased \$58k from the previous year (down 59%)



5. Pg 7 – *Statements of Cash Flows*

- a. Cash decreased, especially cash flows from operating activities (\$95k negative). It is important to have a net positive change in cash flow from operating activities when possible.
6. During procedures, Marr and Company noted a few misstatements that required posting an adjustment. Those journal entries were attached and included with the Communications with the Board letter.
7. In review of the testing items, we did NOT identify any fraud or misappropriation activity. All of the transactions were supported with the necessary information and were readily available when requested. The information was located and appeared to be valid business transactions.

Thank you for your business! Please reach out to us any time during the year!

DeLaSalle Board - Academic Committee Report

12/20/23

Committee Members: Ernestine Key, Bill Patterson, Steve Gering, & Sean Stalling Meeting Date: 12/13/23

Committee Highlights

- **Virtual Teacher in Math- (Elevate)**

- Math teacher is on maternity leave
 - Suggestion from Board to look at virtual option
- Live teacher is on the screen and teaches the class
 - Two-way interaction between virtual teacher and class
- DLS has an in-person “coach” in the class to manage class
 - The assigned substitute teacher
- First week of instruction, it looks like a viable option
 - Possible option for increasing quality of instruction in the future
- Cost - \$20,000 for this initial period
 - For an entire year, approx \$5000 more than the cost of teacher

- **Commision Site Visit**

- Commission visited DeLaSalle 12/6 - 12/7
- Overall a good visit
- Areas that bubbled up
 - SpEd instruction
 - Suspended students - Instructional compliance to allow for counting in attendance
- Next step - Discussion w/Board

DeLaSalle Balanced Scorecard - November 2023

		Stretch	Goal	Approaching	Beginning	Below		
		5	4	3	2	1	Actual	Score
Financial	Fund Balance	18	15	13	11	<11	11	2
	Board Attendance	85	80	75	70	<70	62.5	1
	Cash On Hand	65	60	55	50	<50	51	2
							Sub	1.7
Academics	ELA II EOC	348	343	338	333	<333	319.5	1
	Alg I EOC	303	298	293	288	<288	288.9	2
	Bio EOC	301	296	291	286	<286	291.5	3
	Gov EOC	345	340	330	320	<320	328.4	2
	Freshman On-Track	80	75	71	67	<67	92.6	5
	Trad Soph Promotion	88	85	81	77	<77	62.5	1
	CR Soph Promotion	75	70	67	64	<64	75	5
	Trad Jr Promotion	88	85	81	77	<77	93.8	5
	CR Jr Promotion	75	70	67	64	<64	93.5	5
	Senior On-Track	95	90	88	85	<85	100	5
	MVAs - Original Cohort	85	80	75	70	<70	71.4	2
	MVAs - Transfer	65	60	55	50	<50	13	1
	MVAs - Flipside	25	20	15	10	<10	0	1
	GPA	2.8	2.5	2.3	2.1	<2.1	2.4	3
							Sub	2.93
Climate	Safety - Students	75	65	55	45	<45	52.3	2
	Safety - Teachers	85	80	78	75	<75	84.2	4
	Attendance	85	80	78	75	<75	77.5	2
							Sub	2.67
Teaching	Teacher Attendance	93	90	88	86	<86	94.8	5
	Danielsen Model Score	3.5	3	2.5	2	<2	2.08	2
							Sub	3.50
							Overall Score	2.74