



Crossroads Charter Schools

Crossroads Charter Schools Monthly Board Meeting

Date and Time

Monday December 14, 2020 at 5:00 PM CST

Location

816 Broadway Blvd. Kansas City, MO 65105

Join Zoom Meeting

<https://zoom.us/j/5403118274?pwd=VmJWMVAzVGt0K2NKQ3F6dy90Sktdmdz09>

Meeting ID: 540 311 8274

Passcode: CCS

This Agenda has been posted on Friday, December 11th, 2020

Agenda

I. Opening Items

- A.** Call the Meeting to Order
- B.** Record Attendance
- C.** Approve Meeting Agenda
- D.** Approve Meeting Minutes

Approve minutes for Crossroads Charter Schools Monthly Board Meeting on November 23, 2020

II. Public Forum

A. Public Comment

Up to 3 guests will have the opportunity to provide public comment. Each individual's comment will be limited to three minutes.

III. Finance

A. Financial Audit

B. November Financials

C. November Check Register

IV. Organizational Development

A. MO Department of Economic Development Youth Opportunity Program Grant Agreement

B. Transition Organizational Chart

C. Capital Campaign Approval

D. District Signature Authorities

V. Educational Excellence

A. School Reopening Plan - Review

VI. Board Governance

A. Resolution Committing to High Quality Governing Board Training

B. Resolution Committing to Strong Finance Oversight and Auditing of Attendance Reporting and Procedures

C. Draft Board Training Plan

D. Updated Remedial Policy

VII. Closed Session

A. Pursuant to RSMo.610.021(1)

VIII. Closing Items

A. Adjourn Meeting

Coversheet

Approve Meeting Minutes

Section: I. Opening Items
Item: D. Approve Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Crossroads Charter Schools Monthly Board Meeting on November 23, 2020

APPROVED



Crossroads Charter Schools

Minutes

Crossroads Charter Schools Monthly Board Meeting

Date and Time

Monday November 23, 2020 at 5:00 PM

Location

816 Broadway Blvd. Kansas City, MO 65105

Please click the link below to join the webinar:

<https://zoom.us/j/96332590865>

This Agenda has been posted on Friday, October 23rd, 2020

Trustees Present

C. Benner (remote), G. Valdovino, J. Williams (remote), L. Weekly (remote), P. Hardwick (remote)

Trustees Absent

None

Guests Present

C. Hughley (remote), D. Johnson, D. Yoder, M. Strohschein, T. McDowell (remote),
vhughes@ucmo.edu (remote)

I. Opening Items

A.

Call the Meeting to Order

G. Valdovino called a meeting of the board of trustees of Crossroads Charter Schools to order on Monday Nov 23, 2020 at 5:05 PM.

B. Record Attendance

C. Approve Meeting Agenda

J. Williams made a motion to approve agenda.

C. Benner seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Approve Meeting Minutes

C. Benner made a motion to approve the minutes from Crossroads Charter Schools Monthly Board Meeting on 10-26-20.

L. Weekly seconded the motion.

The board **VOTED** unanimously to approve the motion.

E. Approve Special Board Meeting Minutes

J. Williams made a motion to approve the minutes from Special Board Meeting on 11-09-20.

C. Benner seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Public Forum

A. Public Comment

There were 0 guests for public comment.

III. Educational Excellence

A. School Reopening Plan - Review

Dean discussed adding an "Orange Zone" for gating criteria.

J. Williams made a motion to approve updated school reopening plan with orange zone added to gating criteria.

L. Weekly seconded the motion.

The board **VOTED** unanimously to approve the motion.

IV. Finance

A. October Financials

YTD Revenue: 4,589,918

YTD Expense: 5,890,850

YTD Net: (1,300,932)

B. October Check Register

J. Williams made a motion to approve October check register.

P. Hardwick seconded the motion.

The board **VOTED** unanimously to approve the motion.

V. Governance

A. UCM Annual Oversight Review

Vici Hughes provided overview of the UCM Annual Oversight Review

J. Williams made a motion to approve UCM Annual Oversight with amendments discussed.

L. Weekly seconded the motion.

Vici explained multiple areas were received and an updated Oversight will be sent to CCS.

The board **VOTED** unanimously to approve the motion.

B. Resolution to Adopt the Missouri Seal of Biliteracy Program

Tysie explained the Missouri Seal of Biliteracy Program

J. Williams made a motion to Approve to adopt the Missouri Seal of Biliteracy Program.

P. Hardwick seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. Capital Campaign Update

Dean provided update on the Capital Campaign.

D. CEO Job Description and Position Updates

Dean Johnson formally offered resignation.

J. Williams made a motion to accept Dean Johnson's resignation effective Jan 2nd.

L. Weekly seconded the motion.

The board **VOTED** unanimously to approve the motion.

P. Hardwick made a motion to approve Tysie McDowell as the Interim Superintendent effective Jan 2nd 2021.

L. Weekly seconded the motion.

The board **VOTED** unanimously to approve the motion.

Dean recommended board to adopt the Superintendent job description and to post internally for 1 week.

Dean recommended board to adopt a new position of Director of Development and to post internally for 1 week.

L. Weekly made a motion to approve new job description and new position posting both internally for 1 week.

C. Benner seconded the motion.

The board **VOTED** unanimously to approve the motion.

VI. Innovation and Learning

A. Hire KC Mural Project

Tysie showed Hire KC Mural project video which highlighted Crossroads Prep Academy Seniors.

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:52 PM.

Respectfully Submitted,
M. Strohschein

Coversheet

Financial Audit

Section: III. Finance
Item: A. Financial Audit
Purpose: Vote
Submitted by:
Related Material: Crossroads Charter Audit - Board Copy.pdf

Crossroads Charter Schools and Affiliates

Consolidated Financial Statements
Together with Auditors' Report
For the Year Ended June 30, 2020

KPM
CPAS & ADVISORS

Table of Contents

Independent Auditors' Report	3
Financial Statements	
Consolidated Statement of Financial Position	5
Consolidated Statement of Activities.....	6
Consolidated Statement of Cash Flows.....	7
Notes to the Financial Statements.....	8
Supplementary Information	
Consolidating Statement of Financial Position	18
Consolidating Statement of Activities.....	19
Consolidating Statement of Cash Flows.....	20
Statement of Assets and Fund Balances – Governmental Funds – Cash Basis.....	21
Statement of Receipts, Disbursements, and Changes in Fund Balances – Governmental Funds – Cash Basis	22
Schedule of Receipts by Source	23
Schedule of Disbursements by Object	24
Other Financial Information	
Schedule of Selected Statistics.....	26
Independent Accountants' Report on Management's Assertions about Compliance with Specified Requirements of Missouri Laws and Regulations	31
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	34
Schedule of Expenditures of Federal Awards	36
Notes to the Schedule of Expenditures of Federal Awards	37
Schedule of Findings and Questioned Costs	38
Schedule of Prior Audit Findings	39



Independent Auditors' Report

To the Board of Directors
Crossroads Charter Schools
Kansas City, Missouri

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Crossroads Charter Schools and Affiliates (a non-profit organization – Crossroads Charter Schools), which comprise the consolidated statements of financial position as of June 30, 2020, and the related consolidated statements of activities and cash flows for the year then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

www.kpmcpa.com

1445 E. Republic Road Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Crossroads Charter Schools, as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2020, on our consideration of Crossroads Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crossroads Charter Schools' internal control over financial reporting and compliance.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The data contained under Supplementary Information is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the combined financial statements as a whole.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
November 16, 2020

Crossroads Charter Schools

Consolidated Statement of Financial Position

June 30, 2020

Assets

Current Assets

Cash and cash equivalents	\$ 2,624,607
Accounts receivable	284,953
Interest receivable	22,550
Total Current Assets	2,932,110

Noncurrent Assets

Notes receivable	1,842,612
Property and equipment, net of accumulated depreciation	14,259,029
Total Noncurrent Assets	16,101,641
Total Assets	\$ 19,033,751

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$ 137,838
Accrued expenses	686,414
Loans payable, current portion	730,062
Total Current Liabilities	1,554,314

Noncurrent Liabilities

Compensated absences	12,682
Loans payable, long-term portion	12,625,538
Total Noncurrent Liabilities	12,638,220
Total Liabilities	14,192,534

Net Assets

With donor restrictions	38,255
Without donor restrictions	4,802,962
Total Net Assets	4,841,217
Total Liabilities and Net Assets	\$ 19,033,751

See accompanying notes to the financial statements.

Crossroads Charter Schools

Consolidated Statement of Activities

Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support			
Government grants and contracts	\$ 11,970,026	\$ -	\$ 11,970,026
Contributions and non-governmental grants	1,971,172	-	1,971,172
Fees and services	49,266	-	49,266
Investment income	46,173	-	46,173
Miscellaneous	680,299	-	680,299
Total Revenues and Other Support	14,716,936	-	14,716,936
Expenses			
Program			
Instruction	7,930,715	-	7,930,715
Student services	728,155	-	728,155
Instructional staff support	282,932	-	282,932
Building level administration	761,368	-	761,368
Operation of plant	1,562,427	-	1,562,427
Transportation	561,413	-	561,413
Food service	248,361	-	248,361
Facilities acquisition and construction	129,733	-	129,733
Depreciation	360,461	-	360,461
Debt service			
Interest and fees	319,103	-	319,103
Management and general			
General administration and central services	1,717,145	-	1,717,145
Total Expenses	14,601,813	-	14,601,813
<i>Change in Net Assets</i>	115,123	-	115,123
Net Assets, Beginning of Year	4,687,839	38,255	4,726,094
Net Assets, End of Year	\$ 4,802,962	\$ 38,255	\$ 4,841,217

See accompanying notes to the financial statements.

Crossroads Charter Schools

Consolidated Statement of Cash Flows

Year Ended June 30, 2020

Cash Flows from Operating Activities

Increase in net assets	\$	115,123
Item not requiring operating activities cash flows		
Depreciation		360,461
Changes in		
Accounts receivable		(284,953)
Contributions receivable, net		193,846
Accounts payable		61,013
Accrued expenses		99,190
Compensated absences		(3,128)
Net Cash Provided by Operating Activities		541,552

Cash Flows from Investing Activities

Purchase of property and equipment		(998,835)
Net Cash (Used) by Investing Activities		(998,835)

Cash Flows from Financing Activities

Proceeds from issuance of loans payable		1,420,600
Net Cash Provided by Financing Activities		1,420,600

<i>Net Increase in Cash</i>		963,317
-----------------------------	--	---------

Cash and Cash Equivalents, Beginning		1,661,290
Cash and Cash Equivalents, Ending	\$	2,624,607

See accompanying notes to the financial statements.

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

1. Business Activity

Crossroads Charter Schools (the School) is a Missouri not-for-profit public benefit corporation organized on August 5, 2011. The purpose of the corporation is to operate a charter school, which is sponsored by the University of Central Missouri. The School is legally separate from the Kansas City, Missouri School District and is not financially accountable to it.

The School's mission is to prepare students to excel in high school by providing an academically rigorous K-11 education. The School's charter allows for the provision of education for students in kindergarten through twelfth grade. In the fiscal year 2019-2020 the School served students in kindergarten through eleventh grade.

During 2016, the School formed two new entities, Crossroads Real Estate Company, LLC and Washington Street Management Company, both of which are organizations operated exclusively for the benefit of Crossroads Charter Schools. These entities have been consolidated into the School's financial statements.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Basis of Presentation

The School is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the School. These net assets may be used at the discretion of the School's management and the board.

Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the School pursuant to those stipulations, that expire by the passage of time, or that include funds of perpetual donation.

Donor restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Financial Statement Presentation

The financial statements are presented in accordance with ASC 958-205. Under ASC 958-205, the School is required to report information regarding its assets and net assets according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

It is the School's policy to first use net assets with donor restrictions prior to use of net assets without donor restrictions when disbursements are made for purposes for which both net assets with donor restrictions and net assets without donor restrictions are available.

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

Principles of Consolidation

The financial statements combine the accounts of Crossroads Charter Schools with the affiliated organizations Crossroads Real Estate Company and Washington Street Management Company. The organizations share common management and some board members. Crossroads Real Estate Company was created for the exclusive purpose of holding title to property and collecting income from the property. Washington Street Management Company was created to facilitate transactions with the unrelated third party organization, Historic Virginia Hotel.

Property and Equipment

Depreciation of property and equipment is calculated on the straight-line basis over the estimated useful lives of the assets. These assets have been recorded at historical cost. It is the policy of the Organization to capitalize expenditures for equipment, furniture and fixtures in excess of \$5,000 per item. Interest costs are capitalized when incurred on debt where the proceeds were used to finance the construction of assets. No interest was capitalized in the current year.

Recognition of Donor Restrictions

Contributions are recognized when they are unconditionally received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions support that increases that net asset class. If a restriction is fulfilled in the same time period in which the contribution is received, the School reports the support as without donor restrictions. Contributions restricted for the acquisition of property and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from these estimates. Management believes that these estimates and assumptions provide a reasonable basis for the fair presentation of the financial statements.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the School defines its cash and equivalents to include only cash in demand deposits.

Contributions and Accounts Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free interest rate applicable to the year in which the promise was received. Amortization of the discount is included in contribution revenue. Conditional promises to give are not included as support until such time as the conditions are substantially met.

Accounts receivable consists of payments made by the Kansas City Public School for DESE shortfall payments.

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

Expense Allocation

The cost of providing the program and supporting services have been summarized on the statement of activities on a functional basis. Most expenses can be directly allocated to the program or supporting functions. Certain categories of expenses are attributed to both program and supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied and determined by management.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries	Time and effort
Employee benefits	Time and effort
Purchased services	Direct costs
Supplies	Direct costs
Capital outlay	Direct costs
Debt service	Direct costs
Depreciation	Direct costs

Income Taxes

The School is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Accounting for Uncertainty in Income Taxes

The School complies with the provisions of FASB ASC 740-10-25. Under this standard, an organization must recognize the tax benefit associated with tax taken for tax return purposes when it is more likely than not the position will be sustained. The implementation of FASB ASC 740-10-25 had no impact on the School's financial statements. The School does not believe there are any material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits. No interest or penalties were accrued as of June 30, 2020, as a result of the adoption of this standard.

Compensated Absences

Staff are awarded personal time of 66 hours per contract year which can be cashed out at \$10 per hour or converted to sick time. Staff are awarded 66 hours of sick time each contract year. Once 270 hours of sick time are accrued, staff may cash out at \$10 per hour, but no more than 60 hours at a time. Staff may continue to accrue sick time up to 540 hours. Any hours over 540 will be automatically cashed out at the end of the contract year at \$10 per hour. Employees earn vacation time based on the number of years' service to the School. Outstanding vacation leave is payable upon termination of employment. Compensated absences are recorded as a liability in the Statement of Financial Position.

Subsequent Events

Management has evaluated subsequent events through November 16, 2020, the date the financial statements were available to be issued.

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

3. Cash & Cash Equivalents – Concentration of Credit Risk

At June 30, 2020, the bank balances of the School were entirely insured or collateralized, and the bank balances for Crossroads Real Estate exceeded FDIC insurance limits by \$48,086.

4. Restrictions on Net Assets

Net assets are restricted for the following purposes at June 30, 2020:

Specific purpose

Debt Service	\$ 38,255
--------------	-----------

5. Insurance

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The School maintains commercial insurance to protect itself from such risks.

6. Risks & Uncertainties

During 2020, a strain of Coronavirus (COVID-19) was identified as a global pandemic and began affecting health of large portions of the global population. The detrimental impact of this virus is not yet fully determinable but will likely continue to be significant for both the Charter School and the overall economy. COVID-19 has been identified as a significant risk and uncertainty that could impact future operations and result in changes in estimates and assumptions made in the financial statements.

7. Paycheck Protection Program

During April 2020, the School obtained \$1,420,600 in additional financing under The Paycheck Protection Program provided by the Small Business Administration to businesses affected by COVID-19. The loan amount and accrued interest will be forgiven as long as (1) the loan proceeds are used to cover payroll costs and certain other eligible costs over the 24-week period after the loan is made; and (2) employees and compensation levels are maintained. The School estimates all of the funds will be forgiven under the program. However, if any funds are not forgiven, the School has two years to repay the remaining amount at a fixed rate of 1%. See Note 8 for further discussion of the transaction entered into by the School as a result of COVID-19.

8. Loans Payable

Enterprise and USBCDE QLICI Loans

In November 2015, Crossroads Real Estate Company entered into four loan agreements. The Company entered into Qualified Low Income Community Investment (QLICI) loans A and B with Enterprise Sub-CDE XVIII, LLC in the total amount of \$4,950,000. At the same time, the Company entered into QLICI loans A and B with USBCDE Sub-CDE 134, LLC in the amount of \$1,485,000. These loans were originated with \$4,375,600 from the School as the leveraged lender and \$2,129,400 from U.S. Bancorp Community Development Corporation as a New Market Tax Credit investor. These funds created the USBCDC Investment Fund 129, LLC which subsequently sent the funds to the Enterprise Sub-CDE XVIII, LLC for a qualified equity interest in the amount of \$5,000,000 and the USBCDE Sub-CDE 134, LLC for a qualified equity interest in the amount of \$1,500,000. The loans cannot be paid before September 30, 2022. Interest will be paid quarterly at the rate

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

of 1.88% on the Enterprise QLICI loans A and B and 0.76% on the USBCDE QLICI loans A and B. After September 30, 2022, principal and interest will be paid quarterly until all loans are paid off and shall not exceed the maturity date of November 16, 2045. In the event of default, the lender may declare the debt immediately due and payable, cease to make advances of the loan, and may pursue any and all remedies provided for in the loan documents.

Under the current assessment, the future loan requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ -	\$ 104,460	\$ 104,460
2022	94,281	104,342	198,623
2023	229,643	101,469	331,112
2024	233,327	97,785	331,112
2025	237,077	94,035	331,112
2026-2030	1,244,002	411,558	1,655,560
2031-2035	1,348,237	307,323	1,655,560
2036-2040	1,462,021	193,539	1,655,560
2041-2045	1,586,412	69,107	1,655,519
	<u>\$ 6,435,000</u>	<u>\$ 1,483,618</u>	<u>\$ 7,918,618</u>

MOHEFA Loan

On November 1, 2018, Educational Facility Revenue Bonds were issued by the Health and Educational Facilities Authority of the State of Missouri (MOHEFA), who in turn loaned the proceeds of the sale of bonds to the School, which were pledged and assigned to UMB Bank, as Bond Trustee. The bond issue, Series 2018A and Series 2018B, are for a total amount of \$6,000,000. The bonds mature monthly beginning December 1, 2020 through November 1, 2043. The Series 2018A bonds bear interest in a fixed term rate mode for the initial purchase period, and the Series 2018B bonds bear interest in a floating rate mode for the initial purchase period. The interest rates for the series 2018A and 2018B bonds as of June 30, 2019 were 4.04% and 3.55%, respectively. To provide the payment of the principal and interest on the Series 2018 Bonds, the school shall make the payments on the loan directly to the Bond Trustee.

Under the current assessment, the future loan requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 98,000	\$ 229,424	\$ 327,424
2022	170,000	205,914	375,914
2023	178,000	199,331	377,331
2024	192,000	192,186	384,186
2025	193,000	184,822	377,822
2026-2030	1,077,000	805,785	1,882,785
2031-2035	1,300,000	578,773	1,878,773
2036-2040	1,554,000	305,682	1,859,682
2041-2044	738,000	53,411	791,411
	<u>\$ 5,500,000</u>	<u>\$ 2,755,328</u>	<u>\$ 8,255,328</u>

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

PPP Loan

On April 3, 2020, the School applied and qualified for the Paycheck Protection Program (PPP) Loan. The loan was administered through Commerce Bank and totaled \$1,420,600.

	2020
1.00%; Commerce Bank pursuant to the Paycheck Protection Program (PPP); unsecured; matures April 2022 unless forgiven under requirements of PPP; see Note 7 for additional discussion of the PPP Loan.	\$ 1,420,600

Under the current assessment, the future loan requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 632,062	\$ 7,629	\$ 639,691
2022	788,538	3,591	792,129
	\$ 1,420,600	\$ 11,220	\$ 1,431,820

The following is a summary of the changes in loans payable for the year ended June 30, 2020:

	Balance June 30, 2019	Additions	Retired	Balance June 30, 2020	Amount Due Within One Year
Crossroads Real Estate, LLC					
Enterprise and USBCDE QLICI Loans	\$ 6,435,000	\$ -	\$ -	\$ 6,435,000	\$ -
Crossroads Charter Schools					
MOHEFA Loans	5,500,000	-	-	5,500,000	98,000
PPP Loan	-	1,420,600	-	1,420,600	-
	5,500,000	1,420,600	-	6,920,600	98,000
	\$ 11,935,000	\$ 1,420,600	\$ -	\$ 13,355,600	\$ 98,000

9. Notes Receivable

In March 2016, the School created the Limited Liability Company, Washington Street Management, LLC for the purpose of lending funds to an unrelated company, The Historic Virginia Hotel, LLC which built a building leased through an operating lease to the School. The promissory notes in the total amount of \$1,842,612 were loaned through promissory notes to Washington Street Management, LLC and subsequently loaned to The Historic Virginia Hotel, LLC. Payments are due monthly to Washington Street Management, LLC and the School with an interest rate of 1.4% through 2022.

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

10. Property & Equipment

Property and equipment at June 30, 2020, consisted of the following:

Construction in progress - Crossroads Charter Schools	\$ 1,030,355
Buildings and improvements - Crossroads Charter Schools	7,701,394
Equipment and furniture - Crossroads Charter Schools	45,306
	8,777,055
Buildings and improvements - Crossroads Real Estate	6,555,000
	15,332,055
Accumulated depreciation	
Crossroads Charter Schools	(157,426)
Crossroads Real Estate	(915,600)
	\$ 14,259,029

11. Retirement Plan

The School contributes to The Public School Retirement System of the School District of Kansas City, Missouri a cost-sharing multiple-employer defined benefit pension plan. Participation is mandatory for employees of the Kansas City, Missouri Public School District, the Kansas City Public Library, and the Public School Retirement System. The Retirement System provides service and disability retirement benefits to full-time employees and optional benefits to members' beneficiaries. Positions covered by The Retirement System are also covered by Social Security. The Retirement System is administered by a twelve-member Board of Trustees. The Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: The Public School Retirement System of the School District of Kansas City, Missouri, 324 E. 11th St., Kansas City, Missouri, 64106, or by calling 1-816-472-5800.

The Retirement System members are required to contribute 10.5% of their annual covered salary and the School is required to contribute a matching amount. The contribution requirements of members and the school are established, and may be amended, by the Board of Trustees. The School's contributions to the system for the year ended June 30, 2020, was \$656,535.

12. Claims & Adjustments

The School participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. As of June 30, 2020, significant amounts of grant disbursements have not been audited by grantor governments, but the School believes that disallowed disbursements, if any, based on subsequent audits will not have a material effect on the overall financial position of the School.

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

13. Liquidity & Availability

Financial assets available for general expenditures, that is, without donor restrictions or other restrictions limiting their use, within one year of the statement of financial date, comprise of the following:

Financial assets at year end	
Cash and cash equivalents	\$ 2,624,607
Accounts receivable	284,953
Interest receivable	22,550
Total financial assets	2,932,110
Less amounts not available to be used within one year	
Net assets with donor restrictions	38,255
Financial assets available to meet general expenditures over the next twelve months	\$ 2,893,855

The School does not have a policy to maintain a particular amount of days of operating expenses as liquid assets. The School is substantially supported by grant revenues that are based on formulas enacted by legislation in the State of Missouri. The School also participates in various state and federally funded programs. As such, the future cash needs of the School are substantially met by these revenues, which are primarily received during the period in which expenses are incurred.

14. Functional Expenses

The School reflects expenses on a functional basis in the statement of activities for the year ended June 30, 2020. For additional disclosure, the following schedule of expenses by natural classification is presented:

	Program Services	Support Services	
	Charter School	Management and General	Total
Salaries	\$ 5,417,154	\$ 696,829	\$ 6,113,983
Employee Benefits	1,589,673	223,987	1,813,660
Purchased Services	3,909,425	734,889	4,644,314
Supplies	1,159,119	61,440	1,220,559
Capital Outlay	129,733	-	129,733
Debt Service	319,103	-	319,103
Depreciation	360,461	-	360,461
Total Functional Expenses	\$ 12,884,668	\$ 1,717,145	\$ 14,601,813

Crossroads Charter Schools

Notes to the Financial Statements

June 30, 2020

15. Open Tax Years

The School's informational and tax returns are subject to examination by taxing authorities for a period of 3 years from the date they are filed. As of June 30, 2020, the following tax years are subject to examination:

Jurisdiction	Open Year for Filed Returns	Return to be filed in 2020
Federal	2016, 2017 and 2018	2019
Missouri	2016, 2017 and 2018	2019

16. Contingencies

The School is not involved in pending litigation at June 30, 2020.

17. Commitments

As June 30, 2020, Crossroads Charter School was committed to a contract with Turner Construction in the total amount of \$614,337 for various renovations.

Supplementary Information

Crossroads Charter Schools

Consolidating Statement of Financial Position

June 30, 2020

	Crossroads Charter Schools	Crossroads Real Estate LLC	Washington Street Management Company	Eliminations	Combined
Assets					
Current Assets					
Cash and cash equivalents	\$ 2,326,521	\$ 298,086	\$ -	\$ -	\$ 2,624,607
Accounts receivable	284,953	-	-	-	284,953
Interest receivable	-	-	22,550	-	22,550
Interorganizational receivables (payables)	1,865,162	-	(1,865,162)	-	-
Total Current Assets	<u>4,476,636</u>	<u>298,086</u>	<u>(1,842,612)</u>	<u>-</u>	<u>2,932,110</u>
Noncurrent Assets					
Notes receivable	-	-	1,842,612	-	1,842,612
Property and equipment, net of accumulated depreciation	8,619,629	5,639,400	-	-	14,259,029
Total Noncurrent Assets	<u>8,619,629</u>	<u>5,639,400</u>	<u>1,842,612</u>	<u>-</u>	<u>16,101,641</u>
Total Assets	<u>\$ 13,096,265</u>	<u>\$ 5,937,486</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,033,751</u>
Liabilities and Net Assets					
Current Liabilities					
Accounts payable	\$ 137,838	\$ -	\$ -	\$ -	\$ 137,838
Accrued expenses	686,414	-	-	-	686,414
Loans payable, current portion	730,062	-	-	-	730,062
Total Current Liabilities	<u>1,554,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,554,314</u>
Noncurrent Liabilities					
Compensated absences	12,682	-	-	-	12,682
Loans payable	6,190,538	6,435,000	-	-	12,625,538
Total Noncurrent Liabilities	<u>6,203,220</u>	<u>6,435,000</u>	<u>-</u>	<u>-</u>	<u>12,638,220</u>
Total Liabilities	<u>7,757,534</u>	<u>6,435,000</u>	<u>-</u>	<u>-</u>	<u>14,192,534</u>
Net Assets					
With donor restrictions	38,255	-	-	-	38,255
Without donor restrictions	5,300,476	(497,514)	-	-	4,802,962
Total Net Assets	<u>5,338,731</u>	<u>(497,514)</u>	<u>-</u>	<u>-</u>	<u>4,841,217</u>
Total Liabilities and Net Assets	<u>\$ 13,096,265</u>	<u>\$ 5,937,486</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,033,751</u>

Crossroads Charter Schools

Consolidating Statement of Activities

Year Ended June 30, 2020

	Crossroads Charter Schools	Crossroads Real Estate LLC	Washington Street Management Company	Eliminations	Total
Revenues and Other Support					
Government grants and contracts	\$ 11,970,026	\$ -	\$ -	\$ -	\$ 11,970,026
Contributions and non-governmental grants	2,143,429	-	-	(172,257)	1,971,172
Fees and services	49,266	-	-	-	49,266
Rental income	-	334,788	-	(334,788)	-
Investment income	46,173	-	-	-	46,173
Miscellaneous	680,299	-	-	-	680,299
Total Revenues and Other Support	14,889,193	334,788	-	(507,045)	14,716,936
Expenses					
Program					
Instruction	7,930,715	-	-	-	7,930,715
Student services	728,155	-	-	-	728,155
Instructional staff support	282,932	-	-	-	282,932
Building level administration	761,368	-	-	-	761,368
Operation of plant	1,897,215	-	-	(334,788)	1,562,427
Transportation	561,413	-	-	-	561,413
Food service	248,361	-	-	-	248,361
Facilities acquisition and construction	129,733	172,257	-	(172,257)	129,733
Depreciation	157,426	203,035	-	-	360,461
Debt service					
Interest and fees	213,384	105,719	-	-	319,103
Management and general					
General administration and central services	1,694,389	22,756	-	-	1,717,145
Total Expenses	14,605,091	503,767	-	(507,045)	14,601,813
<i>Changes in Net Assets</i>	284,102	(168,979)	-	-	115,123
Net Assets, Beginning of Year	5,054,629	(328,535)	-	-	4,726,094
Net Assets, End of Year	\$ 5,338,731	\$ (497,514)	\$ -	\$ -	\$ 4,841,217

Crossroads Charter Schools

Consolidating Statement of Cash Flows

Year Ended June 30, 2020

	Crossroads Charter Schools	Crossroads Real Estate LLC	Washington Street Management Company	Eliminations	Total
Cash Flows from Operating Activities					
Increase in net assets	\$ 284,102	\$ (168,979)	\$ -	\$ -	\$ 115,123
Item not requiring operating activities cash flows					
Depreciation	157,426	203,035	-	-	360,461
Changes in					
Accounts receivable	(284,953)	-	-	-	(284,953)
Contributions receivable, net	193,846	-	-	-	193,846
Accounts payable	61,013	-	-	-	61,013
Accrued expenses	99,190	-	-	-	99,190
Compensated absences	(3,128)	-	-	-	(3,128)
Net Cash Provided by Operating Activities	<u>507,496</u>	<u>34,056</u>	<u>-</u>	<u>-</u>	<u>541,552</u>
Cash Flows from Investing Activities					
Purchase of property and equipment	(998,835)	-	-	-	(998,835)
Net Cash (Used) by Investing Activities	<u>(998,835)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(998,835)</u>
Cash Flows from Financing Activities					
Proceeds from issuance of loans payable	1,420,600	-	-	-	1,420,600
Net Cash Provided by Financing Activities	<u>1,420,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,420,600</u>
<i>Net Increase in Cash</i>	929,261	34,056	-	-	963,317
Cash and Cash Equivalents, Beginning	1,397,261	264,029	-	-	1,661,290
Cash and Cash Equivalents, Ending	<u>\$ 2,326,522</u>	<u>\$ 298,085</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,624,607</u>

Crossroads Charter Schools

Statement of Assets and Fund Balances – Governmental Funds – Cash Basis

June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Assets				
Current Assets				
Cash and cash equivalents	\$ 2,287,152	\$ -	\$ 39,369	\$ 2,326,521
Total Assets	\$ 2,287,152	\$ -	\$ 39,369	\$ 2,326,521
Fund Balances				
Restricted for debt service	\$ 38,255	\$ -	\$ -	\$ 38,255
Assigned to capital outlay	-	-	39,369	39,369
Unassigned	2,248,897	-	-	2,248,897
Total Fund Balances	\$ 2,287,152	\$ -	\$ 39,369	\$ 2,326,521
Total fund balance - Crossroads Charter Schools				\$ 2,326,521
Total assets on the Consolidating Statement of Financial Position, less cash and cash equivalents				10,769,744
Total liabilities on the Consolidating Statement of Financial Position				(7,757,534)
Net assets on the Consolidating Statement of Financial Position				\$ 5,338,731

The supplementary cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report.

Crossroads Charter Schools

Statement of Receipts, Disbursements, and Changes in Fund Balances – Governmental Funds – Cash Basis

Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Receipts				
Local	\$ 4,091,437	\$ 364,850	\$ 765,307	\$ 5,221,594
State	3,976,623	5,520,198	291,975	9,788,796
Federal	1,143,136	-	65,161	1,208,297
Total Receipts	9,211,196	5,885,048	1,122,443	16,218,687
Disbursements				
Instruction	3,254,851	4,579,801	-	7,834,652
Student services	582,102	146,053	-	728,155
Instructional staff support	68,977	213,955	-	282,932
Building level administration	19,871	739,724	-	759,595
General administration and central services	1,488,874	205,515	-	1,694,389
Operation of plant	1,897,215	-	-	1,897,215
Transportation	561,413	-	-	561,413
Food service	248,361	-	-	248,361
Non-instruction/support	1,775	-	-	1,775
Facility acquisition and construction	-	-	1,067,556	1,067,556
Debt service				
Interest and fees	-	-	213,384	213,384
Total Disbursements	8,123,439	5,885,048	1,280,940	15,289,427
<i>Excess (Deficit) of Receipts over Disbursements</i>	1,087,757	-	(158,497)	929,260
Fund Balance, Beginning	1,199,395	-	197,866	1,397,261
Fund Balance, Ending	\$ 2,287,152	\$ -	\$ 39,369	\$ 2,326,521
<i>Excess of receipts over disbursements per ASBR</i>				\$ 929,260
Changes in				
Accounts receivable				284,953
Contributions receivable, net				(193,847)
Capital assets				998,835
Accumulated depreciation				(157,426)
Accounts payable				(61,011)
Accrued expenses				(99,190)
Compensated absences				3,128
Loans proceeds				(1,420,600)
Change in net assets per Consolidating Statement of Activities				\$ 284,102

The supplementary cash basis financial statement above has been provided for purposes of reporting to the State of Missouri Department of Elementary and Secondary Education. This statement conforms to the presentation of the Annual Secretary of the Board Report.

Crossroads Charter Schools

Schedule of Receipts by Source

Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Local				
School district trust fund (Prop C)	\$ 608,083	\$ 364,850	\$ -	\$ 972,933
Earnings from temporary deposits	46,173	-	-	46,173
Food service - sales to pupils	46,550	-	-	46,550
Admissions - student activities	340	-	-	340
Other pupil activity income	1,896	-	-	1,896
Community services	480	-	-	480
Gifts	1,571,969	-	765,307	2,337,276
Miscellaneous local revenue	1,815,946	-	-	1,815,946
Total Local	<u>4,091,437</u>	<u>364,850</u>	<u>765,307</u>	<u>5,221,594</u>
State				
Basic formula - state monies	3,810,947	5,520,198	-	9,331,145
Transportation	87,712	-	-	87,712
Basic formula - classroom trust fund	-	-	291,975	291,975
Food service	1,942	-	-	1,942
High need fund - special education	45,443	-	-	45,443
Other state	30,579	-	-	30,579
Total State	<u>3,976,623</u>	<u>5,520,198</u>	<u>291,975</u>	<u>9,788,796</u>
Federal				
Medicaid	102,587	-	-	102,587
IDEA grants	2,832	-	-	2,832
IDEA entitlement funds, Part B IDEA	129,469	-	-	129,469
Early childhood special education - federal	3,402	-	-	3,402
School lunch program	125,353	-	-	125,353
Title I - ESEA	258,090	-	-	258,090
Title IV.A student support and academic enrichment	15,399	-	-	15,399
Title II, Part A&B, ESEA - teacher and principal training	33,223	-	-	33,223
CARES - school lunch program	36,400	-	-	36,400
Charter school grant	436,381	-	65,161	501,542
Total Federal	<u>1,143,136</u>	<u>-</u>	<u>65,161</u>	<u>1,208,297</u>
Total Receipts	<u>\$ 9,211,196</u>	<u>\$ 5,885,048</u>	<u>\$ 1,122,443</u>	<u>\$ 16,218,687</u>
Receipts per ASBR				\$ 16,218,687
Changes in				
Accounts receivable				284,953
Contributions receivable, net				(193,847)
Loan proceeds				<u>(1,420,600)</u>
Revenues and Other Support per Consolidating Statement of Activities				<u>\$ 14,889,193</u>

The above presentation agrees to the Annual Secretary of the Board Report.

Crossroads Charter Schools

Schedule of Disbursements by Object

Year Ended June 30, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Salaries	\$ 1,472,689	\$ 4,552,783	\$ -	\$ 6,025,472
Employee benefits	473,845	1,332,265	-	1,806,110
Purchased services	4,979,102	-	-	4,979,102
Supplies	1,197,803	-	-	1,197,803
Capital outlay	-	-	1,067,556	1,067,556
Debt service	-	-	213,384	213,384
	<u>\$ 8,123,439</u>	<u>\$ 5,885,048</u>	<u>\$ 1,280,940</u>	<u>\$ 15,289,427</u>
Disbursements per ASBR				\$ 15,289,427
Changes in				
Capital assets				(998,835)
Accumulated depreciation				157,426
Accounts payable				61,011
Accrued expenses				99,190
Compensated absences				(3,128)
Expenses per Consolidating Statement of Activities				<u>\$ 14,605,091</u>

The above presentation agrees to the Annual Secretary of the Board Report.

Internal Control and Compliance

Crossroads Charter Schools

Schedule of Selected Statistics

Year Ended June 30, 2020

1. Calendar (Sections 160.041, 171.029, 171.031, and 171.033 RSMo)

Report each unique calendar the district/charter school has as defined by Sections 160.041, 171.029, 171.031, and 171.033, RSMo.

School Code	Begin Grade	End Grade	Half Day Indicator	Standard Day Length	Days	Hours in Session
6990	PK	PK	-	6.00	132.00	788.75
6990	K	6	-	6.00	114.00	718.00
6905	K	5	-	6.00	114.00	718.00
1905	7	8	-	6.00	114.00	703.22
1905	9	11	-	6.75	114.00	774.47

2. Attendance Hours

Report the total attendance hours of PK-12 students allowed to be claimed for the calculation of Average Daily Attendance.

School Code	Grade Level	Full-Time Hours	Part-Time Hours	Remedial Hours	Other Hours	Summer School Hours	Total Hours
6990	PK	11,760.84	-	-	-	-	11,760.84
6990	K-6	263,273.75	-	13,533.78	-	237,639.23	514,446.77
6905	K-5	169,587.08	-	10,562.52	-	28,692.02	208,841.61
1905	7-8	67,226.82	-	2,959.12	-	17,327.63	87,513.57
1905	9-11	102,095.81	-	-	-	11,302.53	113,398.34
Grand Total	PK - 11	613,944.30	-	27,055.42	-	294,961.42	935,961.13

3. September Membership

Report the FTE count of resident students in grades PK-12 taken the last Wednesday in September who are enrolled on the count day **and** in attendance at least 1 of the 10 previous school days, by grade at each attendance center. This count should only include PK students marked as being eligible to be claimed for state aid in the October MOSIS Student Core File.

School Code	Grade Level	Full-Time	Part-Time	Other	Total
6990	PK-6	382.00	-	-	382.00
6905	K-5	267.00	-	-	267.00
1905	7-11	251.00	-	-	251.00
Grand Total	PK - 11	900.00	-	-	900.00

Crossroads Charter Schools

Schedule of Selected Statistics

Year Ended June 30, 2020

Notes:	

4. Free and Reduced Priced Lunch FTE Count (Section 163.011(6), RSMo)

Report the FTE count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance at least 1 of the 10 previous school days whose eligibility for free or reduced lunch is documented through the application process using federal eligibility guidelines or through the direct certification process. Desegregation students are considered residents of the district in which the students are educated.

School Code	Free Lunch	Reduced Lunch	DESEG In Free	DESEG In Reduced	Total
6990	154.00	25.00	-	-	179.00
6905	137.00	17.00	-	-	154.00
1905	142.00	19.00	-	-	161.00
Grand Total	433.00	61.00	-	-	494.00

5. Finance

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

Section	Question	Answer
5.1	The district/charter school maintained a calendar in accordance with 160.041, 171.029, 171.031, and 171.033, RSMo and all attendance hours were reported.	True
5.2	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of Average Daily Attendance, which includes the reporting of calendar and attendance hours, for all students in accordance with all applicable state rules and regulations. Sampling of records included those students receiving instruction in the following categories:	
	Academic Programs Off-Campus	True
	Career Exploration Program – Off Campus	N/A
	Cooperative Occupational Education (COE) or Supervised Occupational Experience Program	N/A
	Dual enrollment	N/A
	Homebound instruction	N/A
	Missouri Options	N/A
	Prekindergarten eligible to be claimed for state aid	True
	Remediation	True

Crossroads Charter Schools

Schedule of Selected Statistics

Year Ended June 30, 2020

	Sheltered Workshop participation	N/A
	Students participating in the school flex program	N/A
	Traditional instruction (full and part-time students)	True
	Virtual instruction (MOCAP or other option)	N/A
	Work Experience for Students with Disabilities	N/A
5.3	The district/charter school maintained complete and accurate attendance records allowing for the accurate calculation of September Membership for all students in accordance with all applicable state rules and regulations.	True
5.4	The district/charter school maintained complete and accurate attendance and other applicable records allowing for the accurate reporting of the State FTE count for Free and Reduced Lunch for all students in accordance with all applicable state rules and regulations.	True
5.5	As required by Section 162.401, RSMo, a bond was purchased for the district's/charter school's treasurer in the total amount of:	\$500,000
5.6	The district's/charter school's deposits were secured during the year as required by Sections 110.010 and 110.020, RSMo.	True
5.7	The district maintained a separate bank account for all Debt Service Fund monies in accordance with Section 108.180 and 165.011, RSMo. (Not applicable to charter schools)	N/A
5.8	Salaries reported for educators in the October MOSIS Educator Core and Educator School files are supported by complete and accurate payroll and contract records.	True
5.9	If a \$162,326 or 7% x SAT x WADA transfer was made in excess of adjusted expenditures, the board approve a resolution to make the transfer, which identified the specific projects to be funded by the transfer and an expected expenditure date for the projects to be undertaken. (Not applicable to charter schools)	N/A
5.10	The district/charter school published a summary of the prior year's audit report within thirty days of the receipt of the audit pursuant to Section 165.121, RSMo.	N/A
5.11	The district has a professional development committee plan adopted by the board with the professional development committee plan identifying the expenditure of seventy-five percent (75%) of one percent (1%) of the current year basic formula apportionment. Remaining 25% of 1% if not spent must be restricted and spent on appropriate expenditures in the future. Spending requirement is modified to seventy-five percent (75%) of one half percent (1/2%) of the current year basic formula apportionment if through fiscal year 2024 the amount appropriated and expended to public schools for transportation is less than twenty-five percent (25%) of allowable cost. (Not applicable to charter schools.)	N/A
5.12	The amount spent for approved professional development committee plan activities was:	-
5.13	The district/charter school has posted, at least quarterly, a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursement for the current calendar or fiscal year on the district or school website or other form of social media as required by Section 160.066, RSMo.	True

Crossroads Charter Schools

Schedule of Selected Statistics

Year Ended June 30, 2020

Notes:	

All above “False” answers must be supported by a finding or management letter comment.

Finding:	None
Management Letter Comment:	N/A

6. Transportation (Section 163.161, RSMo)

Answer the following questions with an appropriate response of true, false, or N/A unless otherwise noted.

Section	Question	Answer
6.1	The school transportation allowable costs substantially conform to 5 CSR 30-261.040, Allowable Costs for State Transportation Aid.	True
6.2	The district’s/charter school’s pupil transportation ridership records are maintained in a manner to accurately disclose in all material respects the average number of regular riders transported.	True
6.3	Based on the ridership records, the average number of students (non-disabled K-12, K-12 students with disabilities and career education) transported on a regular basis (ADT) was:	
	Eligible ADT	424.5
	Ineligible ADT	-
6.4	The district’s/charter school’s transportation odometer mileage records are maintained in a manner to accurately disclose in all material respects the eligible and ineligible mileage for the year.	True
6.5	Actual odometer records show the total district/charter-operated and contracted mileage for the year was:	153,081
6.6	Of this total, the eligible non-disabled and students with disabilities route miles and the ineligible non-route and disapproved miles (combined) was:	
	Eligible Miles (including food/instructional delivery miles 2019-20)	130,661

Crossroads Charter Schools

Schedule of Selected Statistics

Year Ended June 30, 2020

	Ineligible Miles (Non-Route/Disapproved)	22,420
6.7	Number of days the district/charter school operated the school transportation system during the regular school year:	114

Notes:	

All above "False" answers must be supported by a finding or management letter comment.

Finding:	None
Management Letter Comment:	N/A



Independent Accountants' Report on Management's Assertions about Compliance with Specified Requirements of Missouri Laws and Regulations

Board of Directors
Crossroads Charter Schools
Kansas City, Missouri

We have examined management's assertions that Crossroads Charter Schools complied with the requirements of Missouri laws and regulations regarding budgetary and disbursement procedures; accurate disclosure of the School's attendance records of average daily attendance, standard day length, resident membership on the last Wednesday of September, pupil transportation records of the average daily transportation of pupils eligible and ineligible for state aid, the number of miles eligible and ineligible for state aid and other statutory requirements as listed in the schedule of selected statistics during the year ended June 30, 2020. Crossroads Charter Schools' management is responsible for its assertions. Our responsibility is to express an opinion on management's assertions based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertions referred to above are fairly stated, in all material respects.

This report is intended solely for the information and use of the Board of Directors, School management, and the Missouri Department of Elementary and Secondary Education and is not intended to be, and should not be, used by anyone other than these specified parties.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
November 16, 2020

www.kpmcpa.com

1445 E. Republic Road Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343



Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Crossroads Charter Schools
Kansas City, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Crossroads Charter Schools as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Crossroads Charter Schools' basic financial statements and have issued our report thereon dated November 16, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crossroads Charter Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances, for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

www.kpmcpa.com

1445 E. Republic Road Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crossroads Charter Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
November 16, 2020



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Board of Directors
Crossroads Charter Schools
Kansas City, Missouri

Report on Compliance for Each Major Federal Program

We have audited the Crossroads Charter Schools compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Crossroads Charter Schools major federal programs for the year ended June 30, 2020. The Crossroads Charter Schools major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Crossroads Charter Schools major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Crossroads Charter Schools compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the Crossroads Charter Schools compliance.

www.kpmcpa.com

1445 E. Republic Road Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343

Opinion on Each Major Federal Program

In our opinion, the Crossroads Charter Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Crossroads Charter Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Crossroads Charter Schools internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
November 16, 2020

Crossroads Charter Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number/ Other Identifying Number</u>	<u>Passed-through to Subrecipient</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture				
Missouri Department of Elementary and Secondary Education				
Child Nutrition Cluster				
National School Lunch Program	10.555	20199N109943	\$ -	\$ 33,285
		20200N109943	-	92,068
COVID 19 - National School Lunch Program	10.555	2020N850343	-	36,400
Total Child Nutrition Cluster			-	161,753
Total U.S. Department of Agriculture			-	161,753
U.S. Department of Education				
Direct				
Charter School Grant	84.282	N/A	-	501,541
Missouri Department of Elementary and Secondary Education				
Title I Grants to Local Educational Agencies	84.010	S010A180025	-	106,295
		S010A190025	-	151,795
			-	258,090
Supporting Effective Instruction State Grants	84.367	S367A180024	-	19,934
		S367A190024	-	13,289
			-	33,223
Special Education Grants Cluster				
Special Education Grants to States	84.027	H027A180040	-	55,978
		H027A190040	-	73,491
			-	129,469
Special Education Preschool Grants	84.173	H173A190103	-	3,402
Total Special Education Grants Cluster			-	132,871
Student Support and Academic Enrichment Program				
	84.424	S424A180026	-	9,946
		S424A190026	-	5,453
			-	15,399
Total U.S. Department of Education			-	941,124
Total Expenditures of Federal Awards			\$ -	\$ 1,102,877

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Crossroads Charter Schools

Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

1. The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 2 to the School's financial statements.
2. The School did not provide funds to subrecipients in the current year.
3. The School elected not to use the 10% de minimis indirect cost rate.

Crossroads Charter Schools

Summary Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I: Summary Schedule of Audit Results

Financial Statements	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the accrual basis of accounting:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for major federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major federal program:	
CFDA Number(s)	Name of Federal Program or Cluster
84.282	Charter School Grant
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

None

Crossroads Charter Schools

Schedule of Prior Audit Findings

Year Ended June 30, 2020

There were no prior audit findings.



Board of Directors
Crossroads Charter Schools
Kansas City, Missouri

In planning and performing our audit of the basic financial statements of Crossroads Academy of Kansas City for the year ended June 30, 2020, we considered the School's internal control to determine our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on the internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

In addition to the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, we became aware of additional matters to bring to your attention. The following paragraphs summarize our comments and recommendations regarding these matters.

1. Cybersecurity

Cybersecurity threats are increasing and entities of all sizes are at risk for a breach of their information systems. With this increase in risk, entities should be continually evaluating risk and taking steps necessary to ensure the security of information systems. Steps include identifying critical information systems, training employees to properly identify threats received in emails or by other means, and adopting internal communication methods other than email.

It is important that entities develop a recovery plan outlining procedures that personnel should follow once a cybersecurity breach is discovered. Additionally, entities should be aware of any insurance in place to help protect them from liabilities that can occur as the result of a breach.

We Recommend:

The School continue to evaluate its cybersecurity risks and take the necessary steps to reduce the risk of cybersecurity threats to their information systems. This evaluation should be performed frequently as technology and information systems are continually changing.

www.kpmcpa.com

1445 E. Republic Road Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343
500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Member of The Leading Edge Alliance

2. Periodic Internal Control Review

As the School evolves, policies and procedures change, this upcoming year faces the new challenge of managing during the COVID-19 pandemic. The pandemic creates the risk of business and process disruptions that could alter the application of normal procedures and controls. The School should periodically conduct a review of its internal control procedures and monitor the ongoing impact of the pandemic on internal controls to determine if any changes are necessary in order to protect the School's assets.

We Recommend:

The School conduct reviews of its internal control procedures to determine opportunities for strengthening safeguards over the School's assets throughout the year and periodically as processes are disrupted. The School may want to consider conducting reviews on cash management, computer information systems, mail distribution procedures, purchasing procedures, new vendor procedures, and other areas the School considers necessary.

3. Free/Reduced Lunch Reporting

During our audit, we noted that the School free/reduced lunch software currently does not produce reports necessary to verify information in Core Data for free/reduced lunch count. The software should be capable of producing a detailed listing of free/reduced lunch participants. This report is necessary to provide management with a proper audit trail. This report should then be reconciled to the information on Core Data. A listing of free/reduced lunch students was provided from the file uploaded to DESE.

We Recommend:

The School contact its software provider and request the necessary modifications in order to produce the report discussed above.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with the School's administrative personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations

We appreciate this opportunity to serve as Crossroads Charter Schools' independent auditor and the courtesies and assistance extended to us by the School's employees.

This communication is intended solely for the information and use of management, Board of Directors, and other within the School and is not intended and should not be used by anyone other than these specified parties.

Respectfully submitted,



KPM CPAs, PC
Springfield, Missouri
November 16, 2020



Board of Directors
Crossroads Charter Schools
Kansas City, Missouri

We have audited the financial statements of Crossroads Charter Schools for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We communicated such information in our letter to you dated May 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Crossroads Charter Schools are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed, during the year ended June 30, 2020. We noted no transactions entered into by the School for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. The primary significant estimate made by management pertains to the allowance for uncollectable contributions receivable.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted no misstatements regarding assets or net assets.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

www.kpmcpa.com

1445 E. Republic Road Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343
500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Member of The Leading Edge Alliance

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 16, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the School’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Crossroads Charter Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
November 16, 2020

Coversheet

November Financials

Section: III. Finance
Item: B. November Financials
Purpose: FYI
Submitted by:
Related Material: CCS - Monthly Presentation - November 2020.pdf



November 2020 Financials

PREPARED **DECEMBER 2020** BY



- **Executive Summary**
- **Key Performance Indicators**
- **State Aid**
- **Forecast Overview**
- **Cash Forecast**
- **Forecast History**
- **Key Forecast Changes This Month**
- **Appendix: Financials**
- **Monthly Projections**
- **Balance Sheet**

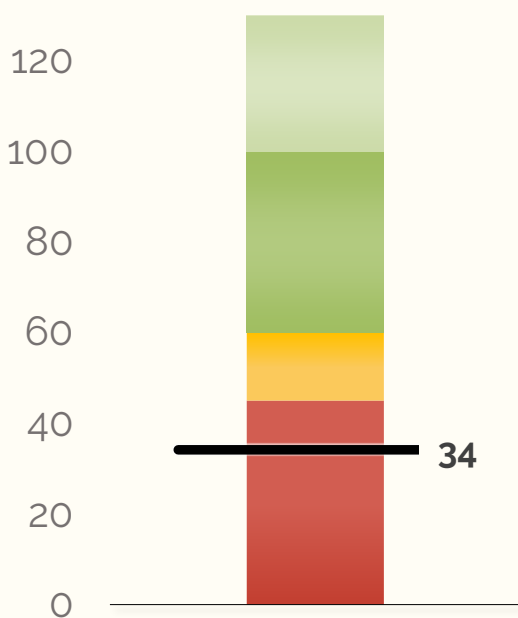
Executive Summary

- The current forecast has no significant change to net operating income, currently forecast at a loss of 729k, which is 356k below budget.
- Ending cash balance forecast at 1.57m, with current cash at 795k. Cash flow will be monitored.
- WADA is forecast at 1241, no change from prior month forecast.

Key Performance Indicators

Days of Cash

Cash balance at year-end divided by average daily expenses

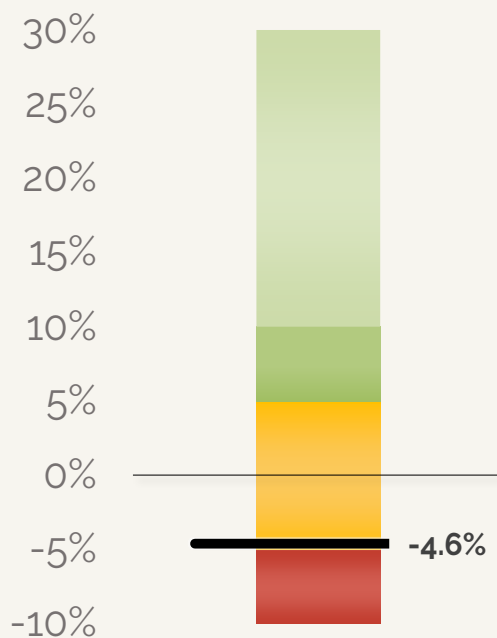


34 DAYS OF CASH AT YEAR'S END

The school will end the year with 34 days of cash. This is below the recommended 60 days

Gross Margin

Revenue less expenses, divided by revenue

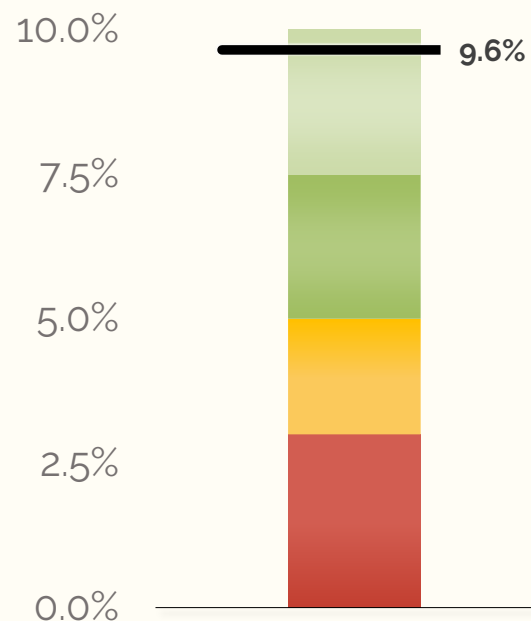


-4.6% GROSS MARGIN

The forecasted net income is - \$730k, which is \$356k below the budget. It yields a -4.6% gross margin.

Fund Balance %

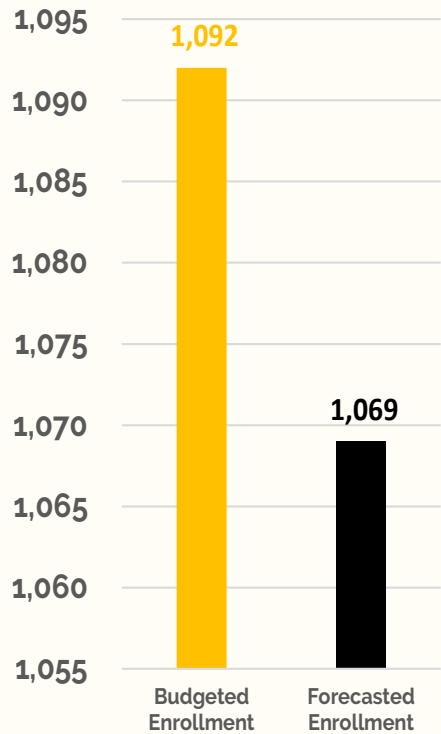
Forecasted Ending Fund Balance / Total Expenses



9.65% AT YEAR'S END

The school is projected to end the year with a fund balance of \$1,595,481. Last year's fund balance was \$2,325,152.

Student Expectations



The school now forecasts 1069 students for SY20-21. The budget target was 1092.

\$1.49M Less Per-Pupil Funding Than Expected

	Current Forecast	SY20-21 Budget	Difference	Financial Gain / (Loss)
Enrollment	1069	1092	-23	
Attendance	90.0%	94.0%	-4.0%	
Total ADA	1115	1295	-180	
Regular Term PK	18	19	-1	-10k
Regular Term K-5	919	997	-78	-857k
Remedial	9	37	-28	-224k
Summer	169	243	-74	-633k
FRL Count	682	586	96	
FRL Weight	90	53	37	272k
IEP Count	75	82	-6	
IEP Weight	0	0	0	0
LEP Count	83	92	-9	
LEP Weight	36	39	-3	-35k
WADA	1241	1387	-146	
Per WADA Payment	7800	8067	-267	
State Aid	\$9.5M	\$11.0M	-\$1.5M	-1.5m

State Aid funding gap: \$326k is caused by Governor's withholding and \$1.16M is due to WADA decrease

Forecast Overview

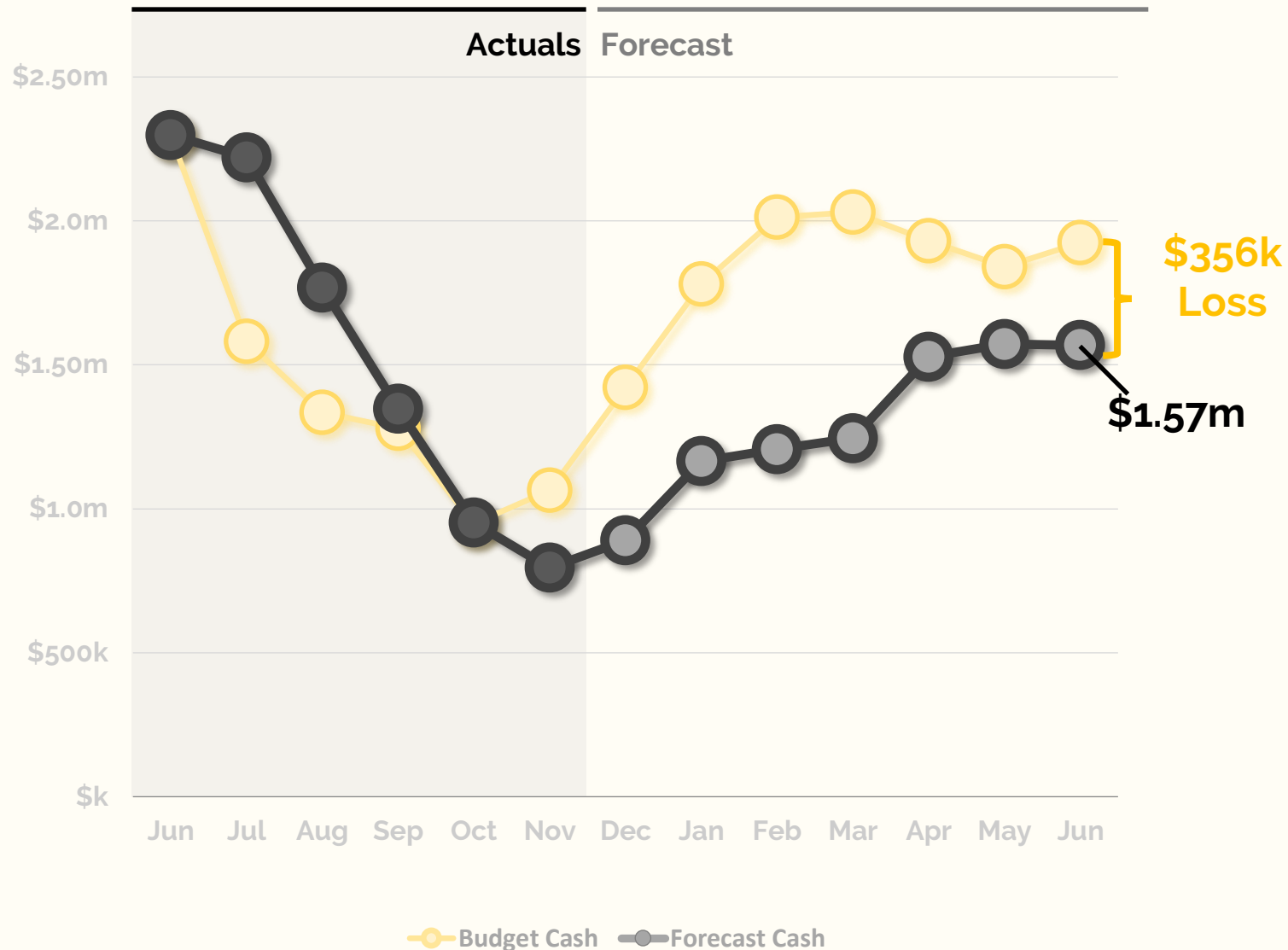
	Forecast	Budget	Variance	Variance Graphic	Comments
Revenue	\$16m	\$17m	-\$913k		State funding decrease of \$1.5mil is offset by additional local fundraising, Prop C and Federal CARES act funds.
Expenses	\$17m	\$17m	\$557k		Expense reduction reflected in salary and benefit and transportation reduced by nearly 50%
Net Income	-\$730k	-\$373k	-\$356k		
Cash Flow Adjustments	-0	0	-0		
Change in Cash	-\$730k	-\$373k	-\$356k		

Cash Flow Forecast


34 Days of Cash at year's end

We forecast the school's year ending cash balance as **\$1.57m**, **\$356k** below budget.

Current Cash position 795k

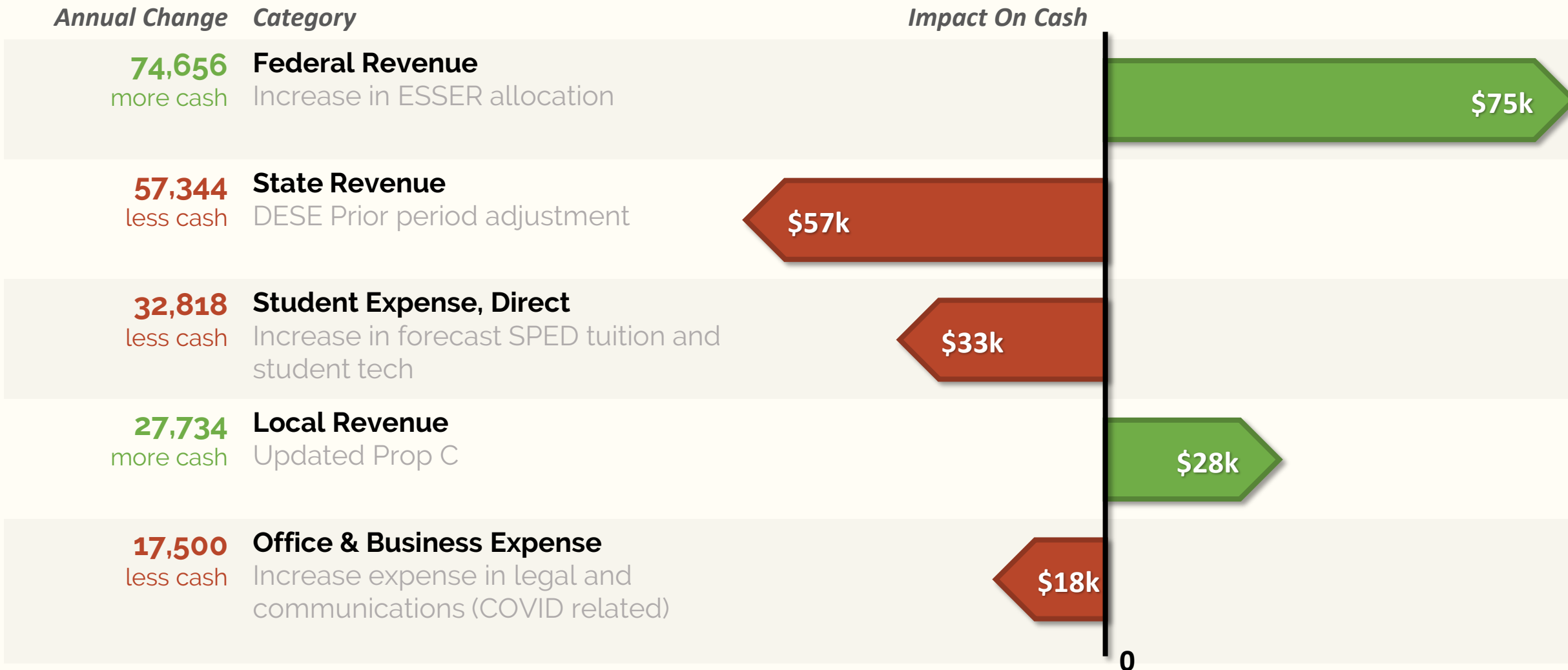


Forecast History of June 30, 2021 Cash Balance

Source	Days of Cash at 6/30/21	Change	Description of change
Budget	41		From SY20-21Budget
Jul	41	0	No significant changes
Aug	43	3	State funding reduction offset by adjustments in expenses related to COVID
Sep	34	-10	Adjusted staff benefits and increased student supplies to include CARES fundi...
Oct	34	1	Prop C forecast adjsuted, WADA 1241
 Nov	34	0	Increase in revenue offset by increase in forecast expenses.
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			

Key Forecast Changes This Month

The November forecast **decreased** the year-end cash expectation by \$8k. *Key changes:*





QUESTIONS?

Please contact your EdOps Finance Specialist:

Anne Nichols

anichols@ed-ops.com

816.985.5144

© EdOps 2017-2020

	<i>Actual</i>	<i>Budget</i>	<i>Variance</i>	<i>Forecast</i>	<i>Budget</i>	<i>Variance</i>	<i>Remaining</i>
Revenue							
Local Revenue	1,644,118	1,211,846	432,271	4,750,153	4,359,179	390,974	3,106,035
State Revenue	3,788,519	4,238,029	(449,510)	9,618,925	11,111,275	(1,492,351)	5,830,406
Federal Revenue	159,667	437,978	(278,312)	1,436,216	1,248,320	187,895	1,276,549
Total Revenue	5,592,303	5,887,853	(295,550)	15,805,293	16,718,774	(913,481) ①	10,212,990
Expenses							
Salaries	3,088,129	3,209,546	121,417	7,592,639	7,702,911	110,272	4,504,509
Benefits and Taxes	940,500	976,009	35,510	2,287,411	2,342,422	55,011	1,346,912
Staff-Related Costs	15,319	39,436	24,117	94,647	94,647	(0)	79,328
Rent	271,384	235,792	(35,593)	565,900	565,900	0	294,516
Occupancy Service	562,254	586,282	24,028	1,379,377	1,407,077	27,700	817,123
Student Expense, Direct	744,946	761,825	16,879	1,788,495	1,828,380	39,885	1,043,548
Student Expense, Indirect	62,773	138,743	75,971	334,920	332,984	(1,936)	272,147
Office & Business Expense	355,860	290,287	(65,574)	751,576	696,689	(54,887)	395,715
Transportation	13,112	329,583	316,471	430,000	791,000	361,000	416,888
Total Ordinary Expenses	6,054,278	6,567,504	513,226	15,224,965	15,762,010	537,046	9,170,687
Net Operating Income	(461,975)	(679,651)	217,676	580,329	956,764	(376,435)	1,042,303
Extraordinary Expenses							
Capital Expenditures	1,003,345	554,167	(449,178)	1,310,000	1,330,000	20,000	306,655
Total Extraordinary Expenses	1,003,345	554,167	(449,178)	1,310,000	1,330,000	20,000	306,655
Total Expenses	7,057,623	7,121,671	64,048	16,534,965	17,092,010	557,045 ②	9,477,342
Net Income	(1,465,320)	(1,233,817)	(231,502)	(729,671)	(373,236)	(356,435) ③	735,648
Cash Flow Adjustments	(37,023)	-	(37,023)	(0)	-	(0)	37,023
Change in Cash	(1,502,343)	(1,233,817)	(268,526)	(729,671)	(373,236)	(356,435) ⑤	772,672

① REVENUE: \$913K BEHIND

② EXPENSES: \$557K AHEAD

③ NET INCOME: \$356K behind

④ CASH ADJ: \$0K BEHIND

⑤ NET CHANGE IN CASH: \$356K BEHIND

Monthly Financials

	Actual					Forecast							
Income Statement	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL
Revenue													
Local Revenue	584,448	518,690	172,107	236,487	132,385	383,324	605,659	372,374	383,324	605,659	372,374	383,324	4,750,153
State Revenue	379,249	688,986	1,020,646	870,172	829,467	832,915	832,915	832,915	832,915	832,915	832,915	832,915	9,618,925
Federal Revenue	8,558	6,206	44,773	59,596	40,534	182,364	182,364	182,364	182,364	182,364	182,364	182,364	1,436,216
Total Revenue	972,254	1,213,882	1,237,526	1,166,255	1,002,386	1,398,603	1,620,938	1,387,653	1,398,603	1,620,938	1,387,653	1,398,603	15,805,293
Expenses													
Salaries	596,301	601,664	630,466	636,452	623,247	648,525	629,219	629,219	642,969	622,219	634,219	698,137	7,592,639
Benefits and Taxes	177,235	186,502	187,824	197,694	191,245	192,652	191,348	191,348	192,400	190,813	191,731	196,620	2,287,411
Staff-Related Costs	0	9,755	4,725	840	0	11,333	11,333	11,333	11,333	11,333	11,333	11,333	94,647
Rent	31,769	69,673	38,194	73,919	57,829	42,074	42,074	42,074	42,074	42,074	42,074	42,074	565,900
Occupancy Service	75,326	99,983	208,146	80,937	97,863	118,490	118,490	118,490	118,490	118,490	112,336	112,336	1,379,377
Student Expense, Direct	134,965	94,963	179,323	209,629	126,067	150,353	150,353	150,353	150,353	150,353	150,353	141,433	1,788,495
Student Expense, Indirect	7,984	10,802	13,772	15,475	14,740	38,878	38,878	38,878	38,878	38,878	38,878	38,878	334,920
Office & Business Expense	95,619	44,265	83,359	71,339	61,279	57,169	57,169	57,169	57,169	57,169	54,934	54,934	751,576
Transportation	0	0	0	7,815	5,297	5,270	68,603	68,603	68,603	68,603	68,603	68,603	430,000
Capital Expenditures	0	489,603	252,825	271,710	-10,793	43,808	43,808	43,808	43,808	43,808	43,808	43,808	1,310,000
Total Ordinary Expenses	1,119,198	1,607,210	1,598,633	1,565,809	1,166,773	1,308,551	1,351,275	1,351,275	1,366,077	1,343,739	1,348,268	1,408,156	16,534,965
Total Expenses	1,119,198	1,607,210	1,598,633	1,565,809	1,166,773	1,308,551	1,351,275	1,351,275	1,366,077	1,343,739	1,348,268	1,408,156	16,534,965
Net Income	-146,944	-393,328	-361,107	-399,554	-164,388	90,052	269,663	36,378	32,526	277,198	39,384	-9,553	-729,671
Cash Flow Adjustments	69,231	-58,779	-59,174	3,743	7,956	5,289	5,289	5,289	5,289	5,289	5,289	5,289	0
Change in Cash	-77,712	-452,107	-420,281	-395,811	-156,432	95,341	274,952	41,667	37,815	282,487	44,673	-4,264	-729,671

	<i>Previous Year End</i>	<i>Current</i>
	<i>6/30/2020</i>	<i>11/30/2020</i>
Assets		
Current Assets		
Cash	2,297,413	795,070
Intercompany Transfers	0	0
Accounts Receivable	0	21,122
Total Current Assets	2,297,413	816,191
Total Assets	2,297,413	816,191
Liabilities and Equity		
Liabilities		
Current Liabilities		
Other Current Liabilities	-27,739	-43,641
Total Current Liabilities	-27,739	-43,641
Total Long-Term Liabilities	0	0
Total Liabilities	-27,739	-43,641
Equity		
Unrestricted Net Assets	2,325,152	2,325,152
Net Income	0	-1,465,320
Total Equity	2,325,152	859,832

Coversheet

November Check Register

Section: III. Finance
Item: C. November Check Register
Purpose: Vote
Submitted by:
Related Material: Nov. 2020 Check Register.pdf

Crossroads Charter Schools
12/06/2020 10:37 AM

Check Register by Type

Page: 1
User ID: PAUL

Payee Type: Vendor		Check Type: Automatic Payment			Checking Account ID: 1		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
1604183	11/01/2020	X			COMMERCE	COMMERCE BANK	3,261.61
1604184	11/01/2020	X			CAKCESTAT	CROSSROADS REAL ESTATE COMPANY	27,899.00
1604185	11/10/2020	X			ATT	AT&T	2,125.93
1604186	11/03/2020	X			BCBS	BLUE CROSS AND BLUE SHELD OF KANSAS CITY	83,587.21
1604187	11/02/2020	X			UNUM	UNUM LIFE INSURANCE COMPANY OF AMERICA	214.52
1604188	11/02/2020	X			HVH	HISTORIC VIRGINIA HOTEL, LLC	25,000.00
1604189	11/23/2020	X			HARTFORD	THE HARTFORD INSURANCE COMPANY	2,437.40
1604190	11/27/2020	X			HANOVER	THE HANOVER INSURANCE CO	8,389.20
1604191	11/16/2020	X			GOOGLEF	GOOGLE FIBER	130.00
1604192	11/30/2020	X			PAYLOCITY	PAYLOCITY	2,880.05
1604193	11/25/2020	X			EVERGY	EVERGY	14,601.06
1604194	11/18/2020	X			BENEFLEX	BENEFLEX	168.60
1604195	11/22/2020	X			COMMERCE	COMMERCE BANK	0.00
1604196	11/30/2020	X			SPIRE	SPIRE	0.00
1604207	11/10/2020	X			COMMERCECC	COMMERCE BANK - COMMERCIAL CARDS	8,408.02
1604208	11/27/2020	X			UMB	UMB BANK	28,820.87
1604209	11/12/2020	X			MODIVEMPLY	MISSOURI DIVISION OF EMPLOYMENT	2,750.68
Checking Account ID: 1					Void Total:	0.00	Total without Voids: 210,674.15
Check Type Total: Automatic Payment					Void Total:	0.00	Total without Voids: 210,674.15

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
1806	11/05/2020	X			FBKCSPTS	FBK SPORTS TENANT, LLC	2,427.60
1807	11/05/2020	X			FBKCSPTS	FBK SPORTS TENANT, LLC	2,427.60
75033464	11/03/2020	X			OVERFLOW	OVERFLOW, LLC	4,000.00
75033465	11/03/2020	X			PUROZONE	PUROZONE	51.20
75033466	11/03/2020	X			ELDERWILL	WILLIAM ELDER	3,240.00
75033467	11/03/2020	X			CCTMOBILE	CC T MOBILE	12,000.00
75033468	11/03/2020	X			GENERALFIR	GENERAL FIRE SPRINKLER COMPANY, LLC	1,208.00
75033469	11/03/2020	X			KJETT	K JETT SERVICES	134.00
75033470	11/03/2020	X			BRIDGGI	Bridging the Gap Interpreting	125.00
75033471	11/03/2020	X			MCREALTY	MC REALTY GROUP, LLC	2,000.00
75033472	11/03/2020	X			BNIM	BNIM, INC	4,258.71
75033698	11/03/2020	X			DESIGN	DESIGN MECHANICAL	20,450.00
75033955	11/03/2020	X			AUTOGLASS	AUTO GLASS	451.00
75034264	11/03/2020	X			TAYLGAI	GAIL TAYLOR	41.75
75034265	11/03/2020	X			ATRONIC	ATRONIC ALARMS INC	108.00
75034266	11/03/2020	X			TIPTKEV	Kevin Tipton	150.00
75034267	11/03/2020	X			DSTREALITY	DST REALITY	300.00
75034268	11/03/2020	X			MARIRAMOS	MARINA CARRIZOSA RAMOS	687.50
75034269	11/03/2020	X			AMERDINING	AMERICAN FOOD & VENDING CORP	3,273.60
75034270	11/03/2020	X			TURNER	TURNER CONSTRUCTION	122,911.55
75034271	11/03/2020	X			ATRONIC	ATRONIC ALARMS INC	863.00
75034272	11/03/2020	X			AMAZON	AMAZON	3,274.49
75073669	11/17/2020	X			K12ITC	K12 ITC, INC.	13,319.54
75073670	11/17/2020	X			FSG	FACILITY SOLUTIONS GROUP	138.00
75073671	11/17/2020	X			PATHWAY	CCPATHWAYS TO READING, INC	29.95
75073672	11/17/2020	X			TULEYTRACY	TRACY TULEY	120.00
75073673	11/17/2020	X			GREENEXPEC	GREEN EXPECTATIONS LANDSCAPING	60.50
75073674	11/17/2020	X			GREENEXPEC	GREEN EXPECTATIONS LANDSCAPING	345.00
75073675	11/17/2020	X			GREENEXPEC	GREEN EXPECTATIONS LANDSCAPING	29.50
75073676	11/17/2020	X			GREENEXPEC	GREEN EXPECTATIONS LANDSCAPING	130.00
75073677	11/17/2020	X			MOVA	GRANDVIEW R-II MOVA	910.41
75073678	11/17/2020	X			MOVA	GRANDVIEW R-II MOVA	910.41
75073679	11/17/2020	X			OPERBREAK	OPERATION BREAKTHROUGH	42,656.40
75073680	11/17/2020	X			KVC	KVC NILES	7,920.00
75073681	11/17/2020	X			PROGRESSIV	PROGRESSIVE ELECTRONICS, INC.	84.00

Crossroads Charter Schools
12/06/2020 10:37 AM

Check Register by Type

Page: 2
User ID: PAUL

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
75073682	11/17/2020	X			MYCHIEF	MY CHIEF PEOPLE OFFICER	7,757.75
75073683	11/17/2020	X			PLAZAACADE	THE PLAZA ACADEMY	1,100.00
75073684	11/17/2020	X			PLAZAACADE	THE PLAZA ACADEMY	1,100.00
75073685	11/17/2020	X			PLAZAACADE	THE PLAZA ACADEMY	1,100.00
75073686	11/17/2020	X			PLAZAACADE	THE PLAZA ACADEMY	1,100.00
75073687	11/17/2020	X			PLAZAACADE	THE PLAZA ACADEMY	1,100.00
75073688	11/17/2020	X			SPIRE	SPIRE	199.02
75073689	11/17/2020	X			SPIRE	SPIRE	1,618.76
75073690	11/17/2020	X			MINDDRIVE	MINDRIVE INC.	2,125.00
75073691	11/17/2020	X			WHCKCTLLC	WHC KCT, LLC	5,297.00
75073692	11/17/2020	X			VEOLIA	VEOLIA ENERGY	1,525.04
75073693	11/17/2020	X			PICKATIME	PICKATIME INC	310.00
75073694	11/17/2020	X			FRONTLINE	FRONTLINE TECHNOLOGIES GROUP, LLC	1,980.82
75073695	11/17/2020	X			MIDWESTSUP	MIDWEST SUPPLY, INC.	422.18
75073696	11/17/2020	X			BRIDGGI	Bridging the Gap Interpreting	60.00
75073697	11/17/2020	X			KCAV	KANSAS CITY AUDIO-VISUAL	395.00
75073698	11/17/2020	X			BRIDGGI	Bridging the Gap Interpreting	175.00
75073699	11/17/2020	X			KCAV	KANSAS CITY AUDIO-VISUAL	2,224.00
75073700	11/17/2020	X			RSC	RSC	288.75
75073701	11/17/2020	X			ISS	ISS FACILITY SERVICES - KC	597.35
75073702	11/17/2020	X			ISS	ISS FACILITY SERVICES - KC	1,099.98
75073703	11/17/2020	X			ISS	ISS FACILITY SERVICES - KC	3,047.83
75073704	11/17/2020	X			BRIDGGI	Bridging the Gap Interpreting	879.38
75073705	11/17/2020	X			PUROZONE	PUROZONE	4,070.00
75073706	11/17/2020	X			BRIDGGI	Bridging the Gap Interpreting	275.00
75073707	11/17/2020	X			MARIADIC	MARIA DICKSON	364.60
75073708	11/17/2020	X			PUROZONE	PUROZONE	176.00
75073709	11/17/2020	X			PUROZONE	PUROZONE	894.00
75073710	11/17/2020	X			BLACKMCDON	BLACK AND MCDONALD ELECTRIC	302.03
75073711	11/17/2020	X			PUROZONE	PUROZONE	135.00
75073712	11/17/2020	X			PUROZONE	PUROZONE	334.60
75073881	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	7.87
75073882	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	33.32
75073883	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	798.12
75073884	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	47.87
75073885	11/17/2020	X			SMITHEREEN	SMITHEREEN PEST MANAGEMENT	50.00
75073886	11/17/2020	X			SMITHEREEN	SMITHEREEN PEST MANAGEMENT	50.00
75073887	11/17/2020	X			SMITHEREEN	SMITHEREEN PEST MANAGEMENT	50.00
75073888	11/17/2020	X			CONCENTRA	CONCENTRA	67.00
75073889	11/17/2020	X			THYSSELEV	THYSSENKRUPP ELEVATOR CORP	342.47
75073890	11/17/2020	X			DEFFEN	DEFFENBAUGH DISPOSAL SERV	314.90
75073891	11/17/2020	X			DEFFEN	DEFFENBAUGH DISPOSAL SERV	303.07
75073892	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	49.37
75073893	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	44.10
75073894	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	2,264.84
75073895	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	0.48
75073896	11/17/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	15.97
75074172	11/17/2020	X			EXPLORE	ExploreLearning	1,965.00
75074173	11/17/2020	X			MIDWEST	MIDWEST TECHNOLOGY CONNECTION	50.00
75074174	11/17/2020	X			FSG	FACILITY SOLUTIONS GROUP	27.60
75074175	11/17/2020	X			AMMICRO	American Micro Digital Document Management	45.00
75074446	11/17/2020	X			BURTTAY	TAYLOR BURTON	27.00
75074447	11/17/2020	X			PAYPOOL	PAYPOOL	641.00
75074448	11/17/2020	X			KENYON	CONNIE KENYON	1,100.00
75074449	11/17/2020	X			SUMNER	DATAMAX, INC	1,342.28
75074450	11/17/2020	X			21STCENT	21ST CENTURY THERAPY, P.C.	2,510.00
75074451	11/17/2020	X			GORDONSYLV	SYLVESTER TODD GORDON	2,910.00
75074452	11/17/2020	X			AMERDINING	AMERICAN FOOD & VENDING CORP	3,448.50
75074453	11/17/2020	X			SUMNER	DATAMAX, INC	4,649.38

Crossroads Charter Schools
12/06/2020 10:37 AM

Check Register by Type

Page: 3
User ID: PAUL

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		
<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Check Amount</u>
75074454	11/17/2020	X			MIDCON	MID-CON MANAGEMENT LLC	4,930.00
75074455	11/17/2020	X			DONALD	DONALD E MAXWELL, LLC	6,675.00
75074456	11/17/2020	X			EDOPS	EdOps	10,750.00
75074457	11/17/2020	X			FLEXIBLEDU	FLEXIBLE EDUCATORS	2,511.00
75074458	11/17/2020	X			HIGENE	HI-GENE'S JANITORIAL	7,123.47
75074459	11/17/2020	X			AMAZON	AMAZON	1,571.76
75143870	11/24/2020	X			KCCONVENT	KC CONVENTION AND ENTERTAINMENT FACILITIES	1,750.00
75143871	11/24/2020	X			WORKINGSPA	WORKING SPACES	1,021.67
75143872	11/24/2020	X			WALSWORTH	WALSWORTH	577.47
75143873	11/24/2020	X			MCQUEENY	MCQUEENY-LOCK COMPANY	164.00
75143874	11/24/2020	X			BLACKMCDON	BLACK AND MCDONALD ELECTRIC	302.03
75143875	11/24/2020	X			BUILDINGCO	BUILDING CONTROLS	311.70
75143876	11/24/2020	X			BRIDGGI	Bridging the Gap Interpreting	88.00
75144126	11/24/2020	X			GRAINGER	GRAINGER	76.12
75144127	11/24/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	7.00
75144128	11/24/2020	X			CONCENTRA	CONCENTRA	67.00
75144129	11/24/2020	X			KCWATER	KCMO WATER SERVICES DEPARTMENT	15.88
75144130	11/24/2020	X			DESIGN	DESIGN MECHANICAL	13,380.00
75144382	11/24/2020	X			ARCHIVAL	ARCHIVAL DESIGNS LLC	480.00
75144383	11/24/2020	X			OGLETREE	OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C.	927.60
75144727	11/24/2020	X			CLINMAR	Margaret Clinton	17.99
75144728	11/24/2020	X			FLEXIBLEDU	FLEXIBLE EDUCATORS	465.00
75144729	11/24/2020	X			SUMNER	DATAMAX, INC	558.47
75144730	11/24/2020	X			UMB	UMB BANK	750.00
75144731	11/24/2020	X			THEFLYING	THE FLYING LOCKSMITHS OF KANSAS	1,066.00
75144732	11/24/2020	X			JVSCONSUL	JVS CONSULTING	2,700.00
75144733	11/24/2020	X			USATESTPRE	USA TEST PREP	7,735.00
75144734	11/24/2020	X			UICS	UNITED INNER CITY SERVICES	12,481.31
75144735	11/24/2020	X			AMERDINING	AMERICAN FOOD & VENDING CORP	5,933.40
75144736	11/24/2020	X			AMAZON	AMAZON	655.08
Checking Account ID: 1					Void Total:	0.00	Total without Voids: 401,337.89
Check Type Total:		Check			Void Total:	0.00	Total without Voids: 401,337.89
Payee Type Total:		Vendor			Void Total:	0.00	Total without Voids: 612,012.04
Grand Total:					Void Total:	0.00	Total without Voids: 612,012.04

Coversheet

MO Department of Economic Development Youth Opportunity Program Grant Agreement

Section:	IV. Organizational Development
Item: Grant Agreement	A. MO Department of Economic Development Youth Opportunity Program
Purpose:	Vote
Submitted by:	
Related Material:	2019 Crossroads YOP Agreement.pdf

**MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
YOUTH OPPORTUNITIES PROGRAM
PARTICIPATION AGREEMENT
2019**

In consideration of the benefits to be derived by CROSSROADS CHARTER SCHOOLS, (the "ADMINISTRATOR"), in the Missouri Youth Opportunities Program-assisted project as proposed in its application for Missouri Youth Opportunities Program tax credits, the ADMINISTRATOR certifies and agrees as follows:

1. PURPOSE AND AMOUNT OF AWARD

- A. The Department of Economic Development ("DED") administers the Youth Opportunities and Violence Prevention Program ("YOP") pursuant to Sections 135.460 and 620.1100 to 620.1103, RSMo. The ADMINISTRATOR has submitted to DED a Youth Opportunities Application, describing a proposed Youth Opportunities Program Project (the "YOP Project"), the completion of which requires YOP assistance.
- B. Subject to the terms of this Agreement, DED agrees to award a total of \$182,909 in YOP state tax credits (the "YOP Tax Credits") to eligible donors who make eligible donations to the ADMINISTRATOR. The terms "eligible donors" and "eligible donations" shall have such meanings as provided in the 2019 YOP Guidelines.
- C. This Agreement shall govern the YOP Project, designated # 120951
- D. The amount of tax credit issued may equal no more than 50% of the value of any eligible donation. The ADMINISTRATOR agrees to use all contributions for which YOP Tax Credits are certified in accordance with the provisions of this Agreement and any and all attachments hereto.
- E. The terms of this Agreement include any and all terms and conditions contained in Appendix A (Project Summary and Conditions of Approval), Appendix B (Property Use and Disposition Schedule), and Appendix C (Signature Authorization Form), attached hereto and incorporated herein by reference.
- F. The YOP tax credits will be used by the ADMINISTRATOR to leverage private contributions for the YOP Project, which has the public purposes set forth in Appendix A.
- G. DED reserves the right to reduce the amount of credits authorized under this Agreement if DED determines that the ADMINISTRATOR has not met, or is not likely to meet, the goals and outcomes for the YOP Project, as set forth in Appendix A.

2. YOP PROJECT PERIOD

DED agrees to allow, subject to the limitations set forth in Section 1 of this Agreement, YOP Tax Credits for eligible donations made between the dates of October 01, 2019 and September 30, 2022 (the "YOP Project Period"). Contributions made either before or after this period, with the exception of audit services that occur after the YOP Project Period, do not qualify for YOP Tax Credit.

3. DONORS AND DONATIONS

- A. The ADMINISTRATOR agrees to comply with all applicable statutes, regulations and guidelines, as well as with DED's determinations regarding eligible donors, qualifying gifts, and

of qualifying gifts for purposes of computing the amount of YOP Tax Credits that donors are entitled to receive.

- B. Under no circumstance shall the ADMINISTRATOR offer YOP Tax Credits on donations, whether cash or non-cash, that are not used directly in carrying out the goals and objectives described in Exhibit A of the Agreement. The ADMINISTRATOR shall use YOP Tax Credits only in the manner prescribed under the requirements of this Agreement and the YOP Program. If the ADMINISTRATOR uses donations received pursuant to the YOP program for any other purpose or fails to comply with any requirement established by the YOP program or this Agreement, the ADMINISTRATOR shall immediately relinquish any remaining YOP tax credits to DED and repay to DED the value of any YOP tax credits already approved for the YOP Project, in accordance with Section 11 of this Agreement.

4. RECORDS

- A. The ADMINISTRATOR shall maintain separately at its principal office or place of business complete and accurate records and accounts, including documents, correspondence, and other evidence pertaining to costs and expenses, for all matters and activities relating to, or covered by, this Agreement.
- B. At any time during normal business hours and as often as DED deems necessary, the ADMINISTRATOR shall make available for inspection by DED or its duly authorized representatives, the Missouri Department of Revenue, the Missouri State Auditor, or the Missouri Attorney General all of its records with respect to all matters covered by this Agreement, and will permit said authorized representatives to review, examine, and make copies of such records.
- C. The ADMINISTRATOR shall maintain all required records for the duration of the YOP Project Period *and* for a period of no less than five (5) years from the last day of the YOP Project Period, as specified in Section 2 of this Agreement, except in those cases where unresolved questions or audit findings require the ADMINISTRATOR to maintain some or all records for a longer period. In the event of such unresolved questions or audit findings, the ADMINISTRATOR shall maintain the subject records until all pending matters are resolved.

5. AMENDMENTS AND WAIVERS

- A. A written amendment to this Agreement, fully executed by DED and the ADMINISTRATOR, is required to change the YOP Project Period, the tax credit award or the credit percent authorized for the YOP Project.
- B. The ADMINISTRATOR may, in writing, using the appropriate YOP forms, request changes to the project outcomes, purpose, scope, timeline or budget described in Appendix A. DED may approve such requested changes in writing at any time and may determine that substantive changes require a formal amendment to this Agreement.

6. COMPLIANCE WITH STATE AND FEDERAL LAWS

- A. All activities authorized by this Agreement shall be performed in accordance with any and all applicable Missouri statutes, regulations, and guidelines.
- B. The ADMINISTRATOR shall be responsible for and agrees to indemnify and hold harmless the State of Missouri from all losses, damages, expenses, claims, demands, suits and actions brought

by any party against the State as a result of the ADMINISTRATOR'S failure to comply with applicable provisions of federal law, including, but not limited to, the Americans with Disabilities Act and the Equal Employment Opportunity Act.

- C. The ADMINISTRATOR hereby certifies that it does NOT knowingly employ any person who is an unauthorized alien and that it has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.
- D. The ADMINISTRATOR is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo, with respect to employees working in connection with the activities that qualify applicant for this program. ADMINISTRATOR hereby certifies that ADMINISTRATOR will maintain and, upon request, provide DED with documentation demonstrating ADMINISTRATOR'S participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
- E. The ADMINISTRATOR understands that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
- F. The ADMINISTRATOR shall agree to fully cooperate with any audit or investigation of federal, state or local law enforcement agencies.
- G. If the ADMINISTRATOR is found to have employed an unauthorized alien, the ADMINISTRATOR may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
- H. If the ADMINISTRATOR is found to have employed an illegal alien in Missouri and did not, for that employee, examine the document(s) required by federal law, the ADMINISTRATOR shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five (5) years following any such finding.

7. FISCAL DUTIES OF THE ADMINISTRATOR

- A. The ADMINISTRATOR shall deposit all eligible donations (the "YOP Project Funds") into an account with a bank or other financial institution located in the state of Missouri. The YOP Project Funds must be maintained separately within the ADMINISTRATOR's accounting system; identifiable by reference to DED, project name and/or YOP project number. The YOP Project Funds shall be insured by the FDIC or FSLIC. All costs charged to the YOP Project Funds shall be supported by properly executed vouchers or other records indicating in proper detail the nature of the expense.
- B. All funds from contributions paid to the ADMINISTRATOR in accordance with this Agreement, with the exception of the YOP audit, shall be used for eligible YOP Project expenses during the YOP Project Period.

- C. For projects that were approved for less than \$25,000 in YOP tax credits, any YOP Project Funds remaining *at the close of the YOP Project Period*, for which YOP tax credits have been certified or are reasonably expected to be certified, shall be placed in an escrow account established specifically for final expenditures covered by this Agreement. The ADMINISTRATOR must submit documentation to DED certifying that this escrow account has been established.
- D. For projects that were approved for \$25,000 or more in YOP tax credits, the following requirements apply:
 - (1) The ADMINISTRATOR shall submit to DED a compliance and financial audit of the YOP Project Funds, conducted by an independent accounting firm, no later than six (6) months after the close of the YOP Project Period. The aforementioned audit must adhere to all applicable statutes, regulations, and guidelines. The compliance and financial audit required by this subsection may be paid for out of the YOP Project Funds. However, the YOP Project Funds may not be used to pay for the ADMINISTRATOR's annual audit or any other accounting functions.
 - (2) All YOP donations, with the exception of the Project audit, shall be spent prior to the project period end date. Any YOP Project Funds remaining at the completion of the required audit for which YOP Tax Credits have been certified or are reasonably expected to be certified, shall be placed in an escrow account established specifically for final expenditures covered by this Agreement. The ADMINISTRATOR must submit documentation to DED certifying that the escrow account has been established.

8. GENERAL DUTIES OF THE ADMINISTRATOR

- A. The ADMINISTRATOR shall be responsible for all fundraising and solicitation of support for activities covered by this Agreement, and shall notify donors of the restrictions on contributions and the availability of the YOP tax credit. Furthermore, the ADMINISTRATOR shall be responsible for notifying donors that they are required to submit an "Application for Claiming Tax Credits" to DED within one calendar year of the date of donation. Failure to timely submit the Application for Claiming Tax Credits will result in the donor's waiver of any and all rights to receive YOP tax credits.
- B. The ADMINISTRATOR shall not obligate YOP tax credits in excess of the amount authorized by DED pursuant to this Agreement and shall maintain internal records to ensure compliance with this provision.
- C. The ADMINISTRATOR shall be responsible for notifying DED of any individuals who are authorized to act on behalf of the ADMINISTRATOR in matters relating to this Agreement (*See Appendix C*).
- D. The ADMINISTRATOR shall submit a "YOP Biannual Report" to DED during the YOP Project Period. The ADMINISTRATOR shall continue to submit reports to DED until the project has been completed and YOP expenses have been incurred. A Final Report Form and a Final Budget shall be filed with, and approved by, DED within 30 days of the ADMINISTRATOR's Project Period.

- E. The ADMINISTRATOR shall notify DED in writing of any change in filing or registration status with the Internal Revenue Service (IRS) or the Missouri Secretary of State. The ADMINISTRATOR shall also notify DED in writing of any significant changes to the ADMINISTRATOR's By-laws, Articles of Incorporation, property leases, or physical location and/or mailing address. The notices required under this subsection shall be rendered within thirty (30) days of the effective date of a change.
- F. Notwithstanding anything contained herein to the contrary, the rights and duties hereby granted to and assumed by the ADMINISTRATOR are those of an independent contractor only. Nothing contained herein shall be so construed as to create an employment, agency, or partnership relationship between DED and the ADMINISTRATOR.

9. RELIGIOUS AFFILIATION

- A. Organizations that receive an award of YOP tax credits may not engage in inherently religious activities, such as worship, religious instruction, or proselytization as part of the programs or services funded through YOP donations. If an organization conducts such activities, the activities must be offered separately, in time or location, from the programs or services funded under YOP.
- B. Faith-based organizations may not use any portion of the YOP Project funds to promote, encourage, enlist, advocate, or urge any individual to participate in any religious creed, sectarian purpose, or church.
- C. The ADMINISTRATOR shall not apply the YOP tax credits toward donations used for the construction of, equipment of, or physical improvement to, any facilities intended to be used primarily for religious services.
- D. An organization that participates in the YOP shall not, in connection with the activities undertaken pursuant to the YOP Project, discriminate against a program participant or prospective program participant on the basis of religion or religious belief.

10. ACKNOWLEDGEMENT OF THE YOP PROGRAM

- A. The ADMINISTRATOR agrees to include appropriate reference to the "Missouri Department of Economic Development" and the "Youth Opportunities Program" in all brochures, press releases, and publications promoting and/or describing activities underwritten with YOP funds. (Example: "Certain project costs have been underwritten by the Missouri Department of Economic Development, Youth Opportunities Program.")
- B. The ADMINISTRATOR agrees to post a temporary sign acknowledging support of the "Missouri Department of Economic Development" and the "Youth Opportunities Program" at all project construction sites, and to post a permanent acknowledgement of same in all facilities acquired or improved through the use of YOP-assisted donations, with the exception of residential housing. (Example: "Acquisition, construction, and/or renovation of this facility was partially underwritten by the Missouri Department of Economic Development, Youth Opportunities Program.")

11. PROJECT COMPLETION/REPAYMENT OF TAX CREDIT AWARD

In the event that DED, in its sole discretion, determines that the ADMINISTRATOR is unable to complete the YOP project as agreed upon with DED or otherwise fails to comply with the provisions

of this Agreement, DED may choose to terminate or amend this Agreement according to any one or more of the methods described in this section:

- A. At the discretion of DED, the project outcomes, purpose, scope, timetable or budget set forth on Exhibit A may be amended, allowing for those donations to be spent in some other manner consistent with YOP program requirements and the ADMINISTRATOR's overall nonprofit purposes. The ADMINISTRATOR may be required to submit written evidence that the donors involved support any proposed amendment to the original YOP Agreement.
- B. DED may require that any donations remaining in the ADMINISTRATOR's YOP Project Fund be returned to donors. DED will then nullify any tax credit applications already approved for those donations and instruct the Missouri Department of Revenue to rescind those credits.
- C. DED may require that the value of any credits already certified on donations that have been made to the ADMINISTRATOR's project be repaid to the State of Missouri by the ADMINISTRATOR in an equivalent amount of cash. DED may allow abatement of part or all of the ADMINISTRATOR's required repayment under this subsection by permitting one or more donors to voluntarily relinquish all or a portion of their YOP certified tax credits for donations already received by the ADMINISTRATOR. In the event of such voluntary relinquishment, DED will instruct the Missouri Department of Revenue to rescind any tax credits certified to such donors.

12. PROPERTY ACQUISITION AND DISPOSITION

- A. The ADMINISTRATOR agrees to abide by all applicable statutes, regulations and guidelines, as well as DED's determinations, regarding acquisition, use, and disposition of donated property.
- B. Upon DED's request, NFPO shall record a restrictive covenant with the property's deed that prohibits the sale of the property for a period of five (5) years, further;
 - (1) The restrictive covenant shall be recorded with the county recorder of deeds and shall not extinguish until five years after the restrictive covenant is recorded.
 - (2) NFPO must record the restrictive covenant within fifteen (15) days of when the property becomes operational. A property is operational when it can function after both the completion of building construction or rehabilitation and completion of equipment installation.
 - (3) Failure to timely or properly record the restrictive covenant within fifteen (15) days of when the building becomes operational will constitute a breach of the terms of this agreement and trigger repayment of the tax credits as set forth in Appendix B.
- C. A Phase 1 Environmental Assessment must be performed prior to the donation or purchase of all land and buildings under this Agreement (with the exception of existing residential properties), and must be conducted by an individual who is qualified and approved by the Missouri Department of Natural Resources to perform such a study. While the cost of such a study is an allowable YOP expense, any clean-up costs required to bring the property into compliance are not allowable YOP expenses.
 - (1) No YOP tax credits will be approved for the donation of land and/or buildings under this Agreement until the Phase 1 Environmental Assessment has been performed AND any necessary environmental cleanup has been completed. The ADMINISTRATOR is required to submit to DED proof of the completion of both the Phase 1 Environmental Assessment and

any related clean-up prior to the certification of any tax credits on donations of land or buildings.

(2) The ADMINISTRATOR is also required to submit to DED proof of the completion of both the Phase 1 Environmental Assessment and any related clean up of land and/or buildings purchased by the ADMINISTRATOR. If the ADMINISTRATOR fails to conduct a Phase 1 Environmental Assessment on land purchased by the ADMINISTRATOR and/or fails to perform any necessary environmental clean-up on land purchased by the ADMINISTRATOR prior to proceeding with the project, DED shall require that the ADMINSTRATOR repay to DED in an equivalent amount of cash, the value of any unused tax credits *AND* the value of any tax credits already certified on donations that have been made to the ADMINISTRATOR.

D. In the event that a property acquired and/or renovated by the applicant is sold within five (5) years, or if YOP credits have been given for improvements on leased property, the lease is terminated (for any reason) and the property reverts to the owner within five (5) years, the ADMINISTRATOR will repay the credits approved for the project in accordance with the schedule set forth in Appendix B.

13. DOCUMENTATION AND REPORTS

A. The ADMINISTRATOR shall furnish to DED any reports that DED may require, including biannual project evaluations, a final budget, a final report, audit reports, and all other documentation or information relative to this Agreement that DED may request. DED or its representative shall have the right to make reasonable inspections to monitor the ADMINISTRATOR’s performance under this Agreement. At the close of the project, the ADMINISTRATOR shall provide to DED a final project evaluation using the appropriate YOP form. DED may conduct exit interviews with the ADMINISTRATOR within six months of the completion of the YOP Project Period.

B. In the event that DED determines that the ADMINISTRATOR has not filed the reports or documentation required by Subsection 13A of this Agreement, DED, upon written notice to the ADMINISTRATOR, may suspend this Agreement until such time as the required reports are submitted. In the event of any such suspension of this Agreement, any credits that have not been certified by DED are subject to recapture. However, during such suspension, all terms and conditions of this Agreement will remain in effect and be binding upon the ADMINISTRATOR until such time as DED determines that the ADMINISTRATOR has satisfactorily met all reporting requirements and/or has satisfactorily returned any final settlement of credits due to DED.

14. PARENT CORPORATION/OTHER FINANCIAL ASSISTANCE

A. Pursuant to Section 620.017.1(7), RSMo, ADMINISTRATOR states that it ____ does OR ____ does not (*you MUST check one*) have a parent corporation. If there is a parent corporation, the name, street address with city, state and zip code must be provided below:

Name	
Street Address	
City, State, Zip Code	

- B. Pursuant to Section 620.017.1(8), RSMo, ADMINISTRATOR states that it ____ has OR ____ has not (*you MUST check one*) received any other DED financial assistance for **this project**. If other DED financial assistance has been received for **this project**, provide the following information:

DED Program	Type of financial assistance (e.g., tax credit, grant, loan)	Amount of assistance awarded	Year Award Made

15. GENERAL CONTRACT REQUIREMENTS

- A. The ADMINISTRATOR shall hold DED and the State of Missouri harmless from and indemnify DED and the State against any and all claims, demands, and actions based or arising out of any activities performed by the ADMINISTRATOR and its employees and agents under this Agreement in a manner which is contrary to the direction of DED; and shall defend any and all actions brought against the State based upon any such claims or demands.
- B. Should any section or any part of any section of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such a determination shall not render void, invalid, or unenforceable any other section or part of any section of this Agreement.
- C. This Agreement (including all the attachments hereto as described in Section 1) when signed by all the parties hereto, constitutes the full and complete understanding and agreement of the parties of its express terms as provided above.
- D. This Agreement shall be interpreted and construed in accordance with federal law, where applicable, and with the laws of the State of Missouri. All of the terms and conditions of this Agreement are expressly intended to be construed as covenants as well as conditions. The titles of the sections and subsections herein have been inserted as a matter of convenience and reference only and shall not control or affect the meaning or construction of any of the terms or provisions herein.

16. REQUIREMENTS OF SECTION 620.017 RSMO.

Notwithstanding any other provisions of this Agreement, if the ADMINISTRATOR uses the proceeds of YOP tax credits for any purposes other than those stated in this Agreement or fails to comply with any requirement established by the Youth Opportunities Program, it shall return to DED any remaining YOP proceeds and/or repay to DED any proceeds expended or the value of any incentives or services to which a monetary value can be assigned.

AGREED TO ON BEHALF OF THE ADMINISTRATOR, BY:

Under penalty of perjury, I certify that I am a Corporate Officer/Member of the ADMINISTRATOR and that I am duly authorized by the ADMINISTRATOR's Board of Directors to sign this Agreement. By my signature I do bind the ADMINISTRATOR to the terms and provisions of this YOP Participation Agreement on behalf of CROSSROADS CHARTER SCHOOLS.

Corporate Officer/Member Signature

Date

Name (typed or printed)

Title (typed or printed)

STATE OF _____)

COUNTY OF _____) ss.

On this ____ day of _____ in the year 20____, before me, _____, a Notary Public in and for said state, personally appeared _____ [Name of Corporate Officer/ Member], _____ [Official Title], _____ [Name of Corporation/ Limited Liability Corporation], known to me to be the person who executed the within Agreement on behalf of said company and acknowledged to me that he or she executed the same for the purposes therein stated.

Notary Public

My commission expires _____

AGREED TO ON BEHALF OF THE DEPARTMENT OF ECONOMIC DEVELOPMENT BY:

Michael Lanahan, Director
Business and Community Solutions

Date

PROJECT SUMMARY AND CONDITIONS OF APPROVAL

YOP PROJECT # 2019-120951 YOP Project Period: October 01, 2019 to September 30, 2022

Not-for-profit Organization: CROSSROADS CHARTER SCHOOLS

YOP Credit Authorization: \$182,909 Credit Level: 50%

This amount of tax credit will leverage at least \$365,818 in YOP donations.

A. PROJECT SUMMARY

YOP donations will enable Crossroads Charter Schools to integrate technical skills training into high school curriculum to meet the employment needs of low and low to moderate income students. Training will include CAD (computer-aided drafting and design) and Revit courses and certification to prepare young adults for entry-level positions in architecture, engineering and construction professions.

B. PROJECT GOALS AND OUTCOMES

(A brief report describing your progress on each of these activities, including milestones for each outcome, must be submitted biannually using the appropriate YOP form)

YOP Project Goal: Increase the number of at-risk youth that have completed an employment skills education and development program.

YOP Project Outcome Date: 09/30/2022

Project Outcome: Annually, 30 low or low-moderate income students will enroll in and complete CAD (computer-aided drafting and design) and Revit courses and/or receive certification.

C. SPECIAL CONDITIONS

**APPENDIX B
CY2019 PARTICIPATION AGREEMENT**

PROPERTY USE AND DISPOSITION SCHEDULE

As the administering agency for Youth Opportunities Program, the Department of Economic Development (“DED”) has the fiduciary responsibility to guarantee that the tax credit is awarded for projects that result primarily in public benefit, rather than private gain or for the financial benefit of organizations that are ineligible to apply to YOP. The following guidelines have been developed with this in mind and constitute material terms of this Participation Agreement.

- 1. YOP will underwrite the costs of constructing, acquiring and/or renovating the Project facility, as defined in the YOP application and approved by DED, only if one of the following conditions is met:**
 - A. The facility is used exclusively for the Project for a minimum of 5 years after the operational date of the facility, as defined in the Participation Agreement; or
 - B. If the facility is offered for sale within 5 years of the operational date of the facility, the sale of the facility must be approved by DED before it can be sold to any purchasers and the sale price must be at least 90% of fair market value, proceeds of the sale are to be paid by lump sum payment, with the proceeds applied either toward a replacement facility for the NFPO, or some other activity approved by the DED.

- 2. If any of the following conditions exist, the YOP portion of costs associated with acquisition, construction and/or renovation may be pro-rated according to the percentage of the building that complies with guidelines stated above:**
 - A. A portion of the facility is rented to for-profit business tenants.
 - B. Any portion of the facility is rented on a permanent basis for less than fair market value.
 - C. Less than half of the facility is directly used by the NFPO in carrying out its non-profit purposes.

- 3. If property acquired and/or renovated by the NFPO is sold within 5 years of the operational date of the facility, or if YOP credits have been given for improvements on leased property and the lease is terminated (for any reason) and property reverts to the owner within 5 years, a percentage of the credits approved for the Project, including any furnishings or equipment that revert to the owner in the case of a lease, must be repaid to DED in cash as set forth in Paragraph 12.D of the Participation Agreement.**

The percentage of credits to be repaid in these circumstances shall be determined as follows:

During Year	Percent of YOP Credit to be Repaid
1	100%
2	80%
3	60%
4	40%
5	20%

**APPENDIX C
CY2019 YOP PARTICIPATION AGREEMENT**

SIGNATURE AUTHORIZATION FORM

This form must be submitted with original signatures by an Officer of the Board. You are permitted to designate up to three authorized signatories, and may revise this list at any time by submitting a new form. The Board Officer approving and submitting this form cannot be listed as one of the authorized signers.	
Organization Name	Project #
Project Director Name	Title
Email	Phone
Address (If not an employee of the Organization)	City, State, Zip
Signature	
ALTERNATE #1 Name	Title
Email	Phone
Address (If not an employee of the Organization)	City, State, Zip
Signature	
ALTERNATE #2 Name	Title
Email	Phone
Address (If not an employee of the Organization)	City, State, Zip
Signature	

The members of the Board, Council, or Commission hereby authorize the above individual(s) to sign all official paperwork as required by the Department of Economic Development (DED) regarding our YOP project, including Tax Credit Applications, Eligibility Confirmation forms, and Quarterly Reports. We understand that DED will return all documents that do not bear one of these authorized signatures. We further understand that all official correspondence from DED will be directed to the person shown above as our YOP Project Director, and we designate that person as our primary contact for this project.

Board Officer Name

Title

Board Officer Signature

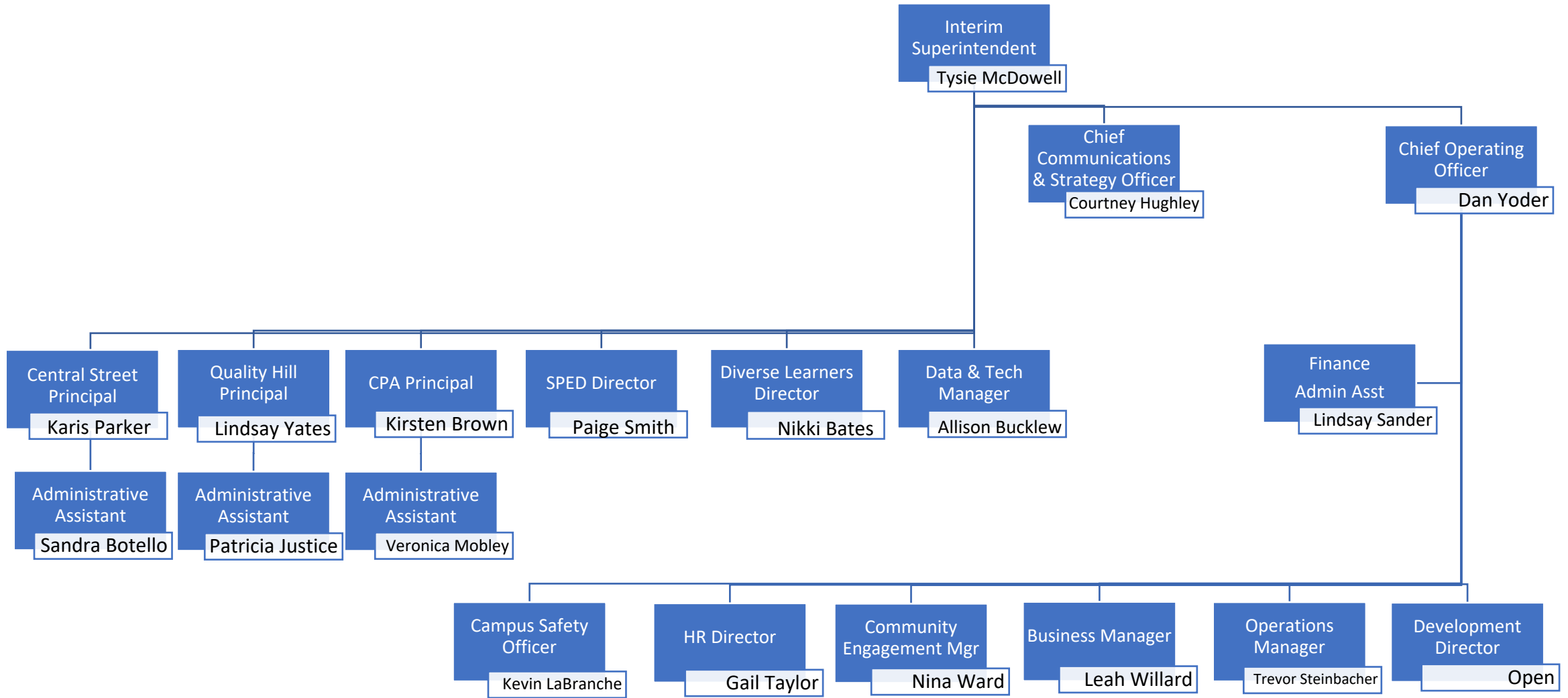
Date

Coversheet

Transition Organizational Chart

Section: IV. Organizational Development
Item: B. Transition Organizational Chart
Purpose: Vote
Submitted by:
Related Material: Operations Org Charts Final.pdf

Ops Org Structure beginning 2021



Coversheet

School Reopening Plan - Review

Section: V. Educational Excellence
Item: A. School Reopening Plan - Review
Purpose: Vote
Submitted by:
Related Material: CCS Reopening Plan 2020-2021.pdf



Crossroads Charter Schools

COVID-19 Reopening Plan 2020-2021

Introduction

In the spring of 2020, The Crossroads COVID-19 Planning Committee was established with the goal of creating a Reopening Plan for the 2020-2021 school year. This committee has been seeking ongoing guidance of local and state organizations and leaders, including the Kansas City Health Department and the Missouri Department of Elementary and Secondary Education. With this information the committee is continuing to work diligently to develop a strategy that allows for flexibility, transparency and prioritizes the health and safety of our community.

In order to do that, Crossroads will be offering 100% Virtual education for it's August Jumpstart that runs from August 10 through September 4. Although students will not be in the building during these times, their class participation and coursework will be tracked by their teachers. There are some limited circumstances for which students will need to be in the buildings. If your student needs to come to school you will be contacted by a Crossroads staff member. For more information about August Jumpstart, please read [this July 20 communication from school leadership to all families](#).

Additionally, the Crossroads administration recommended to the board of directors and they approved on August 10 that our 1st Quarter (September 8 - October 15) will be conducted 100% Virtual. This is a very difficult decision, but due to the recent and significant increase of COVID-19 cases in Kansas City, we believe it is the best option to keep students and staff safe.

Most recently, Crossroads administration recommended to the board of directors and they approved on October 26 that all schools stay 100% Virtual through December 18, the end of the second quarter. A special board meeting has been called for November 9 to present the learning model for the second semester based on research reviewed by the COVID-19 Planning and Response Committees.

Despite learning virtually, Crossroads is continuing to prepare our facilities, practices and routines to support students when they return; however the committee recognizes that some families may not be comfortable with their child physically returning to the school while the pandemic continues. The committee has developed two options for our families. Families have the option of enrolling their children in the Hybrid model where their child will attend in person one week and will have Virtual school the alternate week. Or families have the option to enroll their child in the 100% Virtual model where their child will take classes online from home.

Based on insights and resources from practitioners and experts, plus feedback from families and staff, we have created this Reopening Plan with the aim to provide equitable education to all students. We understand there are unique challenges to serving already vulnerable students and families, thereby compounding the equity implications of the pandemic. Using equitable and innovative approaches, we have an opportunity to design new solutions that better meet the needs of all learners.

Our Reopening Plan goals are:

- To maintain the health, wellness, and safety of the entire school community
- To maximize student learning and ability to thrive
- To support educators to adapt and respond to unique needs of students and their families
- To secure a strong financial and operational future





Table of Contents

[Introduction](#)

[Reopening Phases](#)

[Risk Mitigation](#)

[COVID-19 Symptoms & Exposure](#)

[Academic Models](#)

[Hybrid](#)

[Virtual](#)

[Technology](#)

[Focus on Equity](#)

[Helpful Links & Resources](#)

[Appendix: AMI-X Plan](#)



Reopening Phases

Crossroads Charter Schools will use the following color-coded, phased approach to reopening our school buildings.

- 100% Virtual
- Hybrid
- In-Person

Crossroads will move between phases, based on reopening criteria defined by the COVID-19 Planning Committee. The reopening criteria is defined in the following chart:

CCS Gating Criteria	Green Zone	Yellow Zone	Orange Zone	Red Zone	Current Data
<i>(KCMO data from KCHD should be used)</i>					
Total new cases per 100,000 in the previous two weeks	<50	51-150	151 - 250	251+	661.17
Positivity Rate: percent of tests that return positive over the previous two weeks	< 5%	5-9.9%	10-14.9%	15% and up	26.38%
Trend in Incidence Rate (change in 2-week period)	Steady or decreasing***	Steady or decreasing***	Steady or decreasing***	Increasing***	-4.99%

Current Data Updated: 12/10/2020 for two-week period of 11/22/20-12/05/20

**** Decreasing cases is defined as a change in case rate below -10%; Steady cases is defined as a change in case rate between -10 and 10%; Increasing cases is defined as a change in case rate of more than 10%*

Please note: These criteria will be our first and primary guides in making decisions about our models of learning and reopening buildings. Other factors may also weigh into our decisions.

Below are the descriptions of each phase related to this criteria. Crossroads will consider moving between phases monthly at each month’s board meeting. Board meeting dates and agendas can be found on the website. With any of these models, we will continue to practice the operational, health and safety precautions outlined in this plan.

100% Virtual

In this phase the Crossroads administration, in consultation with the KCMO Health Department; the City of Kansas City, MO; the Department of Elementary and Secondary Education (DESE) and other federal, state and local officials, will provide education only through a 100% Virtual model. All students will learn virtually and staff will have the option to work remotely based on guidelines outlined in the Crossroads Return to Work Plan. Based on state and local mandates, it may be necessary to require that everyone work from home during the 100% Virtual phase. You can read more about this option in the CCS Virtual Learning Model section of this plan.



Hybrid Learning

In this phase the Crossroads administration, in consultation with the governmental entities listed above, will provide education through a Hybrid Learning model. Families will have the option of enrolling their children in the Hybrid model where their child will attend in person one week and will have Virtual school the alternate week. During this phase families will retain the option to enroll their child(ren) in the 100% Virtual model where their child will take classes online from home. You can read more about this option in the CCS Hybrid Learning Model section of this plan.

In-Person Learning

In this phase Crossroads administration, in consultation with the governmental entities listed above, will provide In-Person Learning to all families who choose it. Families will also be allowed to keep or enroll their students in a 100% Virtual model. The In-Person Learning model will mostly be a resumption of traditional Crossroads classroom learning. However, depending on health conditions, we may continue to practice some of the social distancing, hygiene and mask wearing practices of other phases. We will only consider this model once COVID-19 public health concerns are significantly reduced.

[Table of Contents](#)



Risk Mitigation

- **Screening for Symptoms:**

Your child must stay home if sick. Each morning, Crossroads families must self-screen their students using the screening questionnaire below. The screening should be completed before putting students on the bus or dropping them off at school.

- **CCS Family Screening Questionnaire:**

- **Within the past 14 days, has your student been within 6 feet of anyone who you know has a current COVID-19 diagnosis, including anyone in your household?**
- **Has your student or anyone in your household had a positive COVID-19 test in the last 14 days?**
- **Is your student or anyone in your household awaiting the results of a COVID-19 test or currently being evaluated for COVID-19?**
- **Does your student have any ONE of the following COVID-19 symptoms that is not caused by another underlying medical condition?**
 - **New Cough**
 - **Shortness of breath or difficulty breathing**
 - **Recent onset of loss of taste or smell**
 - **Fever (100.4 or higher) or chills**
 - **Vomiting or Diarrhea**
- **Does your student have TWO OR MORE of the following COVID-19 symptoms that are not caused by another underlying medical condition?**
 - **Fatigue**
 - **Muscle or body aches**
 - **Headache**
 - **Sore throat**
 - **Congestion/ runny nose**

If you answered YES to any of these questions, DO NOT send your student to school. Please contact your student's school nurse and the front desk to inform them. They will give you information on next steps. [This chart outlines the recommended response for COVID-19 symptoms and exposure.](#) School nurses will utilize the chart linked above when counseling students and families on next steps. We will update this as guidelines change.

- **Social distancing:**

We will take steps to promote social distancing, although it will not always be possible to keep everyone six-feet apart. This could look different at each school, due to the differences in the spaces, and it could include:

- Rearranging furniture and equipment to move students farther apart and with all facing in the same direction
- Replacing multi-student tables with individual desks to spread students apart.
- Changing arrival and dismissal procedures to use multiple entrances and reduce crowding at the doors. More details will be provided by each school prior to implementing the Hybrid Model.
- Stagger schedules when students are having bathroom and water breaks
- Stationary class groups, where students stay in one spot and the teachers move

- **Contact Tracing**

Crossroads will have its own staff members who are familiar with the principles of contact tracing in order to rapidly facilitate identification of exposed students and staff and assist local health



departments. Designated staff will train online through the Johns Hopkins Coronavirus Resource Center.

Once Crossroads is informed that a staff member or student has been diagnosed with COVID-19, the contact tracers will identify any staff members or students who could be considered close contacts based on when that individual was last in the building, classroom layouts, schedules, etc. They will also immediately notify the Kansas City Health Department and provide the required information concerning the individual with the COVID-19 positive test and any possible exposed persons.

The contact tracers will also notify all possible close contacts, so they can be immediately dismissed or excluded from school until they receive further instructions from the Kansas City Health Department. They will also be informed that they can not return to school until their quarantine is complete. All school privacy requirements will be maintained.

Staff and students who were exposed to COVID-19 will receive specific notification to this effect. Crossroads will also notify staff, students and parents/guardians that a person in the school was diagnosed with COVID-19. To protect privacy, every effort will be made to keep the identity of the COVID-19 positive person private from other staff and students.

- **Masks:**

All staff will be required to wear a mask or beekeeper face shield (this is the only style of face shield that is deemed appropriate without a mask as well) that will be provided by Crossroads.

All students will also be required to wear a mask, especially when social distancing is difficult. Masks should be worn at all times EXCEPT while: eating, drinking, and during active outdoor recess, outdoor physical education activities and indoor physical education while maintaining physical distancing of six feet. We will provide each child with three reusable masks, but they may use their own if they prefer. Masks will be properly labeled to ensure the masks are not shared between students. Crossroads reserves the right to move students who refuse to wear masks to the 100% Virtual model.

Students and staff should avoid touching their masks and should wash their hands frequently, but especially before or after touching their masks. Masks/ cloth face coverings should completely cover the individual's nose and mouth. Masks with exhalation valves are not recommended as they can promote the spread of infection.

Students or staff who cannot wear a mask for medical reasons must submit a note from their health care provider to their school's nurse describing the reason for requiring an alternative face covering or an exception to the mask requirement. The school nurse will then evaluate this documentation and determine with help of building administration if an alternative face covering is appropriate and safe.

- **Handwashing:**

Hand washing and/or sanitizing will happen as students arrive at their classroom at the beginning of the day. From there, we will be requiring students and staff to practice proper hand washing techniques at regular intervals throughout the day. We will also supply hand sanitizer in classrooms and at sanitizing stations that are being installed throughout the buildings. When possible, "hands-free" products, like soap dispensers and sinks, will be in place to reduce risk of spreading germs.

- **Cleaning:**

We are increasing our cleaning schedule to include sanitizing common surfaces and disinfecting shared materials multiple times per day. We will provide cleaning and sanitizing supplies throughout



our schools. Our cleaning techniques and procedures will be based on current Kansas City Health Department recommendations. Shared objects, including but not limited to desks, chairs, and shared school supplies, will be disinfected in between uses by students. At the end of each week, cleaning staff will do a more thorough cleaning and disinfection of all buildings.

- **Air Quality:**

Updates to the HVAC systems have been done where possible in all three buildings, including increasing the rate fresh air will be brought in. Observation rooms, where ill students will wait to be picked up to go home, will all have their own air purifiers with HEPA filters that will circulate the air at least four times an hour.

- **Transportation:**

Please consider taking your child to school instead of sending them on the bus. We will not be able to provide social distancing on the buses, but we will take as many precautions as possible:

- Students will be required to wear masks.
- Students will be seated one family per seat
- Drivers will wear masks when students are on the bus.
- Hand sanitizer will be available on all buses
- We will open windows when possible.
- Apple Transportation will train drivers about health and safety precautions for COVID-19
- Apple Transportation will disinfect all surfaces on the buses at the end of each route.
- Each student will be assigned a seat on their bus, with siblings sitting together when possible. The seat behind the driver will remain empty.
- Apple Transportation will assign drivers to a single bus, with the exception of substitute drivers

- **Student Training:**

We will train all students on health and safety during this COVID-19 pandemic. This will include information from public health officials about handwashing, social distancing, covering coughs and other respiratory hygiene, staying home and avoiding face-touching.

- **Visitors:**

During this time, visitors are not allowed into the schools beyond the front reception areas. Meetings between parents and staff will occur remotely. Contracted service providers will follow the same health protocols as staff. Volunteers for specific projects may be allowed but will not have contact with students. These volunteers must receive prior approval from school administration.

- **Assemblies:**

We will not have any assemblies during this time.

- **Physical Education & Music:**

We are reorganizing PE so we can keep the students farther apart. Music teachers will focus primarily on music that can be done safely, based on DESE and CDC guidance, this school year. Please continue to watch for upcoming communications with additional details.

- **School Nurses:**

We have nurses at each of our schools, and they will monitor information from public health officials and track student absences.

To ensure nurses can be available to assist those who might have COVID-19 symptoms, we may not be able to send students with minor health concerns to the nurse's office. This could include paper cuts,



minor headaches, minor fatigue, bug bites and mild stomach aches. When available, school nurses may alternatively come to the classroom to assist students as needed. If students have anxiety, stress or other, similar symptoms, we will refer them to the counselor or another professional in the school.

- **Reducing shared School Supplies:**

We will reduce sharing of school supplies, and we will frequently disinfect the supplies we must share.

- **Backpacks:**

Students will store their personal belongings in their backpacks at CS and QH and in their lockers at CPA.

- **Water:**

Please send your child with a water bottle they can fill from one of our hands-free water fill stations or at a water fountain. Drinking directly from water fountains will be prohibited.

- **Food Service:**

Crossroads will continue to provide nutritional, well-balanced meals for students through our vendor, American Food & Vending (AFV). All AFV staff will wear gloves and masks during food preparation and service. As we've always done at the elementary schools, meals will be brought to classrooms where students will eat. Students at CPA will now also be having their meals in classrooms. We will not allow any sharing of food during this time, this includes the sharing of birthday treats.

- **Extracurricular activities:**

Crossroads extracurricular activities will be limited. Please see the CPA Athletics Return to Participation Plan for more details on athletics.

- **Online Student Privacy**

Crossroads is committed to maintaining our students' privacy when they are learning online. Whole group lessons and class meetings conducted in Zoom will be recorded by Crossroads so that students who are unable to participate at the time the lesson is being taught can view the same material later.

If parents/guardians prefer to shield their children's identity, students can participate in Zoom group lessons and class meetings without video and have the option of shielding their children's name during Zoom group lessons and classroom meetings. If you choose either of these options please sign [this opt-out waiver](#) and share it with your student's teacher. Your student's teacher will assign an online identification for your student to use on Zoom calls so that the teacher can identify that your student is present. The parents/guardians and students will be responsible for implementing the necessary controls (e.g. turning off video) during the Zoom lessons and meetings.

Crossroads will be providing the Zoom Classroom and Google Classroom access information only to members of each specific class. To protect students' privacy, parents/guardians and students should not share the access information. Parents and other caregivers are welcome to observe virtual classes, but have a responsibility to protect student privacy and the learning environment by following these guidelines:

- Non-students wishing to observe a virtual classroom session should email the teacher in advance with a request to observe.
- Non-students observing a virtual classroom session will not participate in the lesson or ask questions of the teacher during the lesson.
- Students and non-students observing a virtual classroom session should not share or record any personally identifiable information about other students that is disclosed during the lesson.



- Any questions or concerns that a parent/guardian may have can be communicated to the teacher outside of the virtual classroom setting.

Please see our [Virtual Education Observation Policy](#) for additional information.

[Table of Contents](#)



COVID-19 Symptoms and Exposure

- **Assessing Symptoms:**
The school nurses will use their professional judgement to evaluate a person's symptoms and make a determination if the student or staff member should return to their home. The nurse's evaluation will not necessarily rely on one single symptom. For example, after considering all the symptoms, a student may still be sent home even if a student's temperature does not reach the American Academy of Pediatrics' recommendation of 100.4 F
- **Nursing Safety Precautions:**
Our school nurses will use CDC-recommended personal protective equipment (PPE) when working with a student or staff member with COVID-19 symptoms, and the nurse will work to keep the person with symptoms separated from everyone else until they can carefully leave the school.
- **Medical Care and Follow up:**
The school nurse at each building will recommend individuals follow up with their licensed medical provider, as well as the health department as needed.
- **If a Student or Staff Member Gets a COVID-19 Diagnosis:**
If a student or staff member receives a positive COVID-19 diagnosis or a healthcare provider diagnoses presumptive COVID-19, we will follow these guidelines:
 - If the student receives a positive diagnosis and was in a building during that same week, the cleaning staff will be instructed to do a full cleaning of all the classrooms that student was in while they were infectious.
 - All high-touch surfaces, including desks, will already have been disinfected at least once each day. If multiple classrooms are impacted and Crossroads is unable to effectively teach students in the building it may be necessary to close the building and move all classes to Virtual Learning until the spaces can be cleaned.
- **In Case COVID-19 Spreads in Our Community:**
If there is community spread of COVID-19 within a school, we will follow public health guidelines and recommendations to determine whether to close a school, close particular classrooms, or cancel other activities.



Academic Models

CCS Hybrid Learning Model

In this model, scholars are alternating weekly between on site and virtual learning.

Rationale

This structure increases safety by limiting exposure in the span of the week. Additionally, it creates longer routines for scholars, families, and staff, and allows for deeper continuous learning.

Vision and Goals

Our ultimate focus is to position our community to thrive in the midst of Covid. Through re-inventing our approach to school, we will prioritize the following goals:

- Create a safe and healthy community through additional protocols, processes, and a focus on social-emotional learning.
- Ensure educational equity through addressing learning needs
- Increase parent partnership through clear communication, teamwork, and collaboration
- Build teacher skills while prioritizing sustainable work loads

Structure

- Each class is divided into 2 groups: 1 group attends in person for a full week, and is virtual the following. The 2nd group follows the opposite schedule.
 - Prioritized considerations in creating groups:
 - All siblings/household members come on the same week
 - All students w/ IEP come on the same week and have virtual the opposite week
 - RISE students will be serviced daily on site. In the event that the district shifts to a 100% virtual model for all students, RISE students will receive services virtually as outlined in their IEP
 - All students w/ ELL services come on the opposite week as students with IEPs
 - As feasible, family requests are honored (being on the same schedule as another family)
- At any given point approximately 50% of students are in school at any given time.
- To help facilitate options for families for their children when they are on their virtual week, Crossroads is coordinating with community organizations such as Boys and Girls Club, Upper Room, Operation Breakthrough, Parks and Rec, etc.

Grading

Crossroads will continue utilizing a standards based grading system. The primary goal of standards-based grading is to improve student achievement by focusing instruction and the alignment of curriculum with the essential standards. Standards-based grading and reporting will provide better communication to students, parents, teachers and administrators on what each student knows and is able to do according to the identified standards. In addition to standards based grading, we will also assign a traditional letter grade for 6th-12th students.



CCS Virtual Learning Model

In this model, scholars are in 100% Virtual learning.

Rationale

This structure offers the highest safety standard by eliminating student/staff exposure on site. By scheduling daily interactive time with staff, students can maintain the connection and relationship with the school community.

Vision and Goals

Our ultimate focus is to position our community to thrive in the midst of Covid. Through re-inventing our approach to school, we will prioritize the following goals:

- Ensure educational equity through addressing learning needs
- Increase parent partnership through clear communication, teamwork, and collaboration
- Build teacher skills while prioritizing sustainable work loads

Structure

K-12 students who select the 100% Virtual Model will have a combination of set class times for direct instruction and assignments to complete at their own pace. Each day Crossroads' staff will offer interactive time with students.

Grading

Crossroads will continue utilizing a standards based grading system. The primary goal of standards-based grading is to improve student achievement by focusing instruction and the alignment of curriculum with the essential standards. Standards-based grading and reporting will provide better communication to students, parents, teachers and administrators on what each student knows and is able to do according to the identified standards. In addition to standards based grading, we will also assign a traditional letter grade for 6th-12th students.

Key Components of Virtual Learning at CCS

Students will be able to access all key components of learning whether in the Hybrid model or 100% Virtual model.

Synchronous Instruction	Live instruction in the classroom. Students are able to join instruction in real time via live streaming, Zoom, Google Hangouts, etc. This applies to both classroom lessons and small group interventions. Both live streaming and recording will be happening during this time. Students with no signed media release form will not be shown and will be asked not to show their image during virtual sessions.
Asynchronous Instruction	Instruction available anytime. Students are able to work at their own pace by utilizing teacher recorded lessons, posted assignments, videos, etc.
Social Emotional Support	Attention to mental and emotional health. Students are able to practice mindfulness strategies, participate in



	teletherapy, small group counseling, etc.
Exploration	Student voice and choice. Students are able to participate in specials/electives, passion projects, and real world learning.

[Table of Contents](#)



Technology

All students will have access to an iPad and a Hotspot to ensure connectivity during Virtual Learning. The table below provides a list of contacts in the event that you have a technology related question or concern:

Issue	Contact	Phone / Email / Address
Questions regarding iPad apps?	Allison Bucklew Data and Technology Manager	ABucklew@crossroadsschoolskc.org
Connectivity Issues?	K-12 ITC Helpdesk	(816) 382-4840
Repairs?	*Mobile Revive (see below for information regarding repair services)	816-646-5292 544 Westport Rd, Kansas City, MO 64111

***Please note that device repair expenses due to damage are not covered by Crossroads Charter Schools. Families are responsible for the cost of the repair, as well as, transportation to Mobile Revive. Be sure to alert Mobile Revive that the device belongs to Crossroads Schools so that you receive the Crossroads family discount.**

[Table of Contents](#)



Focus on Equity

The systemic failures that hindered students of color, students in poverty, and students with special needs before the COVID-19 crisis are being exacerbated by greater threats to health, safety, and belonging. Communities of color are already experiencing disproportionate impacts as well as racism and xenophobia. Students are likely to return with significant and variable unfinished learning that surpasses typical learning loss, as well as trauma, and teachers will face complex and consequential decisions about prioritization while they attend to their own social emotional needs.

Students will return with greater social and emotional needs resulting from quarantine and isolation. Social and emotional development have always been key to the core content areas, but there will be a greater need than ever for our classrooms to be spaces of connection and belonging. Teachers will need support to meet increased student needs with research-based strategies, and teachers themselves will need spaces where they can heal.

Crossroads will prioritize the following areas:

Social Emotional Support: CCS will continue to offer support through our SEL coordinators and counselors/social workers. In addition, all staff will be trained in mindfulness strategies to support students through this difficult time.

Special Education: CCS will continue to provide daily special education services to qualified students in both the Hybrid and the 100% Virtual models. RISE students will be serviced daily on site. In the event that the district shifts to a 100% virtual model for all students, RISE students will receive services virtually as outlined in their IEP.

English Language Learners: CCS will continue to provide daily ELL services to qualified students in both the Hybrid and the 100% Virtual models.

Equal Access to Instruction: CCS will continue to provide devices and hotspots to families. We have also hired a Data and Technology Manager to coordinate Virtual learning to ensure that all students have both equitable access to instruction and have the necessary specialized support.

Tracking Achievement: CCS will continue to utilize standards based grading to track students' academic gains. Our Instructional Leadership Teams will track academic progress using unit assessments and quarterly ANet assessments. Each school is developing an Instructional Recovery Plan plan to address learning gaps and plan for learning acceleration.

Professional Development: CCS understands that our teachers need support to prepare and navigate this new model of instruction. We will provide multiple opportunities for professional learning in the areas of providing meaningful virtual learning experiences, managing live streamed classes, navigating platforms, etc. We will also provide self-care training and support to teachers.

Family Outreach: CCS understands that many families need training in order to adequately provide support to their children when learning at home. We will provide multiple training opportunities for families in the areas of establishing learning spaces and routines, managing time, accessing and utilizing Google Classroom, navigating live streamed classes, uploading student work, etc.



The planning committee will continue to research and select best practices to meet the needs of all learners and ensure our commitment to equity and inclusion.

[Table of Contents](#)



Helpful Links & Resources

[Children's Mercy COVID Testing Resources](#)

[July 29 CCS Town Hall Recording](#)

[July 29 CCS Town Hall Slides \(Spanish\)](#)

[Getting Smart 10-Point Plan](#)

[ANet Instructional Recovery Plan Workbook](#)

[Leading Educators Planning for Re-entry and Beyond
TNTP Acceleration Guide](#)

[CDC Interim Guidance for Administrators of US K-12 Schools and Child Care Programs](#)

[Return to School Roadmap from Opportunity Labs](#)

[Missouri School Board's Pandemic Recovery Considerations](#)

[Platform for Remote Learning- EDUCREATIONS](#)

[NY Times Article Referencing Schools Across the World and Their Re-Opening Strategy](#)

[Plans from Schools Around the World](#)

[Online Learner Readiness Rubric](#)

[Parent Guide to Online Learning](#)

[American Enterprise Institute, A Blueprint for Back to School](#)

[CDC's School Decision Tree for reopening decisions for K-12 schools](#)

[Maryland's Recovery Plan for Education, COVID-19 response and path forward, Draft dated May 2020](#)

[Table of Contents](#)



AMI-X Plan

Here is the AMI-X Plan Extension that Crossroads submitted to DESE on August 5, 2020.

SCHOOL DISTRICT NAME (A-H)	Crossroads Charter Schools * 048926
I have selected the appropriate school district name from one of the three fields above and have verified that the other two columns remain blank. *	Yes
1. When intermittent blended learning is implemented, the LEA will use the following types of materials and assignments to effectively facilitate teaching and support learning that is grade appropriate, aligned to the Missouri Learning Standards (MLS) and includes review and stretch goals (check all that apply):	<ul style="list-style-type: none"> • Electronic/Web based
Email	Weekly
Messaging/chat through learning management system	2-3 times week
Phone call	N/A
Messaging through other electronic means (Remind, etc.)	N/A
Teleconference (Webex, Zoom, etc.)	Daily
Other (please specify)	N/A
Email	Weekly
Messaging/chat through learning management system	2-3 times week
Phone call	N/A
Messaging through other electronic means (Remind, etc.)	N/A
Teleconference (Webex, Zoom, etc.)	Daily
Other (please specify)	N/A
Email	Weekly



Messaging/chat through learning management system	2-3 times week
Phone call	N/A
Messaging through other electronic means (Remind, etc.)	N/A
Teleconference (Webex, Zoom, etc.)	Daily
Other (please specify)	N/A
3. The LEA will utilize the following methods of instruction (check all that apply)	<ul style="list-style-type: none"> ● Teleconference ● Independent practice and application of previously taught concepts ● App or web-based software to teach/reinforce concepts ● Virtual Instruction ● “Flipped classroom”
4. If electronic methods will be used, please describe how students who do not have access to internet or computers will access instruction:	We have surveyed all families and identified those that need devices. We have secured enough devices for all those in need.
4A) How are you identifying students without access to the internet?	
4B) How are you identifying and providing access to students without devices?	We have surveyed all families and identified those that need hotspots. We have secured enough hotspots for all those in need.
4C) If students without access are provided packets, how is the LEA ensuring that the content of the packet(s) is at the same level of rigor as the material being covered electronically?	We are not doing worksheet packets. We are distributing devices and hotspots to ensure that all students can connect digitally.

[Table of Contents](#)



Coversheet

Resolution Committing to High Quality Governing Board Training

Section: VI. Board Governance
Item: A. Resolution Committing to High Quality Governing Board Training
Purpose: Vote
Submitted by:
Related Material:
MCPSA Correspondence Re Charter School Board Resolutions_092220.pdf
Board Training Resolution_SAMPLE_082020.docx



September 2020

Missouri Charter School Board Chair,

Over the last 6 months, the MO State Auditor has publicly articulated a few concerns with charter schools via State Audits.

1. State Audit of Charter School Oversight

The State Audit cites lack of standards for training and qualifications of board members and inconsistent reviews by school sponsors.

- "State law does not require members of the board of directors for charter schools to obtain a specific amount of training or meet certain qualifications. As a result, it is unclear whether board members are adequately prepared to oversee charter schools."

2. State Audit of Pathway Academy

The State Audit finds improperly paid bonuses and questionable credit card usage.

- "Significant weaknesses existed in the PACS accounting controls and procedures..."

3. State Audit of St. Louis College Prep (2019 Audit resulted in August 2020 indictment of School Founder)

The State Audit finds falsified attendance records led to \$1.4 million in overpayments to the St. Louis College Prep Charter School. The audit also found questionable credit card use, including the purchase of gift cards, alcohol and items from Amazon.

- "The audit found that the school inflated attendance figures by improperly claiming remedial and summer school hours. The school also inflated individual student attendance hours, the audit found."
- "What the former headmaster did through his deception, repeatedly over many years, was take advantage of the Missouri taxpayers, while obtaining an unfair advantage over the St. Louis Public Schools"
- "The fraud meant money that rightfully would have gone to St. Louis Public Schools went to the charter school to educate phantom students, authorities say."

Missouri Charter Public School Association
1306 Papin Street · St. Louis, MO 63103 · 314.776.3551 · Fax 1.888.877.6890



Committed to Quality

While none of these apply directly to your charter school LEA or charter school board, I'm confident you agree there can be zero tolerance in the Missouri charter school community for inappropriate and unethical behavior or ill-informed governance. Although it's human nature to compare, it just isn't enough to point to similar incidents that have occurred at Missouri school districts and/or rationalize what has happened. Charter schools must do better to meet the autonomy for accountability bargain and any illegal incidents should face appropriate consequences.

Unfortunately, these incidents have helped those opposed to charter schools (and providing public school families options) engage in their own unethical behavior crafting a false narrative that all Missouri charter schools are not held accountable, have inadequate board governance, and take money from public schools.

I'm writing to ask you and your board's help correcting this false narrative. It is incumbent on all of us to implement strategies and provide tangible, meaningful ways Missouri's charter schools are addressing these issues because we do hold ourselves to a high level of accountability.

One of the ways we can do this is by each Missouri charter school board crafting, passing, and committing to activities in 2 important Charter School Board Resolutions:

1. A Resolution Committing to High Quality Governing Board Training
2. A Resolution Committing to Strong Financial Oversight and Auditing of Attendance Reporting and Procedures

Included with this letter are sample resolutions for you and your board's consideration. Each resolution includes several suggested ways your board can exercise these commitments. I would also encourage you to include in the resolutions things your board is already doing as a responsible public school 501c3 board.

Of course, these Resolutions are voluntary. However, if your board passes them, please send MCPSA a copy. We want to ensure state leaders and the broader community understand that the concepts of autonomy and self-regulation work and you are 100% committed to always improving and providing excellent governance.

Missouri Charter Public School Association
1306 Papin Street · St. Louis, MO 63103 · 314.776.3551 · Fax 1.888.877.6890



☑ Committed to Quality

At a minimum, MCPSA will,

- Post the passed resolutions on our website;
- Issue a statement to the press regarding charter school boards actively self-regulating and addressing these concerns;
- Correspond with the State Auditor regarding the ways charter school boards are addressing these issues with urgency;
- Provide the resolutions and data regarding the number of charter boards engaged in this self-regulation to state leaders.

Serving on a Missouri 501c3 non-profit charter public school board can be challenging and is a tremendous commitment of time. Please know your willingness to volunteer service on a board does not go unnoticed and is greatly appreciated. There will always be critics anxious to draw attention away from their own failings, however your participation in the truest form of local public-school control IS making a tremendous difference in the lives of many students. We thank you!

With Regards,

Douglas P. Thaman, Ed. D
Executive Director
Missouri Charter Public School Association

Missouri Charter Public School Association
1306 Papin Street · St. Louis, MO 63103 · 314.776.3551 · Fax 1.888.877.6890



☑ Committed to Quality

Sample Resolution Commitment to Governing Board Training

WHEREAS, the Missouri Code of State Regulations 20-100.260(4)(L) requires a charter public school sponsor to, “ensure that charter school board members are aware of and have access to professional development or training opportunities to perform and fulfill the duties of a charter school board member”, and,

WHEREAS, a charter public school board differs from a traditional school district board and is the responsible party for execution of their charter public school performance contract, and,

WHEREAS, a high performing charter public school board focuses on student achievement, responsible fiscal management, acts strategically, recruits an exceptional school leader, raises and uses resources wisely, and fulfills all compliance expectations, and,

WHEREAS, charter public school boards must manage themselves by investing in proven governance best practices regarding board composition, committee structure, meetings, and dynamics, and,

WHEREAS an efficient, knowledgeable, and high functioning charter school board is critical to the success of a charter public school.

BE IT RESOLVED, that the [CHARTER PUBLIC SCHOOL] Board of Directors is committed to ongoing quality governing board training including, but not limited to:

SUGGESTED MEASURES:

- Adopting a set of board competencies indicating areas where training is essential;
- Providing onboard training for new board members in the following areas.....;
- Including board education as an item on each board meeting agenda;
- Assessing board training area needs as part of the board’s annual individual and full board analysis;
- Including board training sessions on the board’s annual calendar;
- Amending board bylaws to include required board training for new and full board members;
- Seeking and participating in local, regional, and national charter school board training opportunities.

IN WITNESS WHEREOF, I have executed my name as Chair of the [CHARTER PUBLIC SCHOOL] Board of Directors this DAY OF THE WEEK, CURRENT MONTH of CURRENT YEAR.

BOARD CHAIR NAME, Board Chair

**Missouri Charter Public School Association
1306 Papin Street · St. Louis, MO 63103 · 314.776.3551 · Fax 1.888.877.6890**

Coversheet

Resolution Committing to Strong Finance Oversight and Auditing of Attendance Reporting and Procedures

Section: VI. Board Governance
Item: B. Resolution Committing to Strong Finance Oversight and Auditing of Attendance Reporting and Procedures
Purpose: Vote
Submitted by:
Related Material: Attendance Audit Resolution_SAMPLE_082020.docx



Committed to Quality

Sample Resolution

Commitment to Strong Financial Oversight and Auditing of Attendance Reporting and Procedures

WHEREAS, the Missouri State Statute 160.415.1 requires a charter public school to “report the average daily attendance data, free and reduced price lunch count, special education pupil count, and limited English proficiency pupil count to the state department of elementary and secondary education,” and,

WHEREAS, the Missouri State Statute 160.415.2(1) defines the aid payment to charter schools as, “an annual amount equal to the product of the charter school’s weighted average daily attendance and the state adequacy target, multiplied by the dollar value modifier for the (LEA), plus local tax revenues per weighted average daily attendance from the incidental and teachers’ funds in excess of the performance levy as defined in section 163.011 plus all other state aid attributable to such pupils,” and,

WHEREAS, the Missouri State Statute 160.405.4(4) requires a charter public school to provide for an annual audit by a certified public accountant, and,

WHEREAS, it is a primary responsibility of every Missouri charter public school governing board to protect the public’s trust and serve as good stewards of public monies,

BE IT RESOLVED, that the [CHARTER PUBLIC SCHOOL] Board of Directors is committed to ensuring that each year’s independent audit by a certified public accountant includes additional attendance verification measures in the Agreed Upon Procedures including:

POSSIBLE MEASURES:

- Establish a Board Finance Committee meeting monthly to review LEA financials and attendance data/reporting.
- Finance Committee monthly comparison of Attendance Hours Summary Report provided to MO DESE to actual student management system as well as a monthly variance report;
- Comparison of total days of attendance to published school calendar;
- Review of LEA’s internal procedures for ensuring accurate disclosure of average daily attendance;
- Conduct twice annual on-site attendance counts compare to the Core Data reports - September membership, January membership
- Conduct interview of staff in charge of tracking and reporting attendance
- Review student management system permissions verifying staff members with permission to change attendance data;
- Establish a monthly Board Finance and Attendance Dashboard (or add to current Dashboard)

IN WITNESS WHEREOF, I have executed my name as Chair of the [CHARTER PUBLIC SCHOOL] Board of Directors this DAY OF THE WEEK, CURRENT MONTH of CURRENT YEAR.

Missouri Charter Public School Association
1306 Papin Street · St. Louis, MO 63103 · 314.776.3551 · Fax 1.888.877.6890



Committed to Quality

BOARD CHAIR NAME, Board Chair

Missouri Charter Public School Association
1306 Papin Street · St. Louis, MO 63103 · 314.776.3551 · Fax 1.888.877.6890

Coversheet

Draft Board Training Plan

Section: VI. Board Governance
Item: C. Draft Board Training Plan
Purpose: Discuss
Submitted by:
Related Material: Board Development_Crossroads Charter Schools no coaching_.pdf



TNTP supports school boards in governing efficiently and effectively so that schools can fully realize their mission of preparing students for college and beyond.

Since 2012 Crossroads Charter Schools (“Crossroads”) has served the families of Kansas City, expanding from one to three campuses, and increasing the number of high-quality seats available to students across the city. As Crossroads enters a new phase of work, marked by a time of transition, now, more than ever, the Crossroads school board must revisit and re-envision their role in further supporting the schools vision, clarify the board’s collective and individual roles, and identify and implement the necessary structures to fully meet board goals and best support each Crossroads campus and leader. By doing this, the board can truly support Crossroads leadership in realizing their vision of preparing and inspiring students to build a better tomorrow.

OUR APPROACH. To support boards in operating efficiently and effectively, TNTP leverages a two-pronged approach. Through cohesive board development, all members of the board engage in shared learning experiences that establish common language and a cohesive approach to operating as a high functioning board. This training series, over the course of a year, moves the board closer towards their goals and fully support school leaders. Additionally, effective board leadership is necessary in monitoring progress against board goals and identifying ways in which to strengthen the board’s approach. To support this, TNTP provides executive coaching for board chairs, customizing the coaching experience to reflect an individual’s experience in board leadership and contextualized to the needs of the board and school. This approach is further detailed below.

Board Development Training Series.

1. *Vision Setting:* We would begin our work with a collaborative vision setting and planning session with the current executive team which may include the executive director, board chair, and school leaders. Ensuring alignment on the vision and role of the board amongst these key stakeholders is crucial to identifying the necessary board development areas and board structures. Through this vision setting and planning session, we seek to answer the following questions:
 - What is the vision for the board? What role does the board play in meeting the goals of the current strategic plan?
 - In its ideal state, how would the board operate? What are the expectations of board members?
 - How does the board engage with the school and community? What structures are needed to ensure strong collaboration and communication between network leaders and board members?

Throughout this process, TNTP will engage stakeholders through surveys and informational interviews to gather input and feedback on the board vision. Stakeholders include school leaders, school staff, community members, and current board members.

2. *Year Long Scope of Learning:* Grounded in the vision set by the executive team, a TNTP coach will create a year long scope of monthly learnings to drive board development. This scope and sequence can be customized and adapted to reflect the board’s vision and/or emerging needs. Each session provides foundational learning with key concepts, frameworks, or tools for each board members and includes planning and application time so that the Crossroads board can contextualize the learning to their unique context. This application happens within the session, ensuring board members have the guidance and expertise of the TNTP facilitator. This training series also ensures Crossroads Charter Schools remains compliant with Missouri law (§ 162.203, RSMo) which requires all school board members receive 18.5 hours of training within their first 12 months of service. A sample scope and sequence for the training series can be found below.



Board Development at Crossroads Charter Schools

Board Chair Development and Executive Coaching Grounded in the board's vision and goals, a TNTP executive coach will support the Board Chair with monthly executive coaching sessions. As part of this process, we would identify focus areas for coaching, outline development goals and align monthly coaching sessions. A TNTP executive coach will support the board chair in monitoring progress of the board against relevant goals, problem solving when off track, and best governance practices as well as identifying ways in which to strengthen board culture and each board member's commitment to their role and work of the board.

A sample scope and sequence for the board training series is below. This scope reflects a month of vision setting and planning with the executive team, to happen in February, with board training launching in March. This scope can be further customized.

Month/Topic	Description
March– Board Vision and Role	The board will internalize the vision and mission of the board, their role as a board, and set and commit to a shared set of goals that, if met, reflect success against the vision. Board members will understand their collective role supporting schools, school leaders.
April – Effective Structures and Systems	Board members will review current structures and systems for operating, reflecting on their efficacy. They will review case studies that highlight systems and structures for board governance, collaboration, and progress monitoring, and identify and commit to an enhanced set of structures and systems to work with one another.
May – Board Fundraising	A key function of every board includes financially supporting the school through fundraising. Board members will be introduced to board fundraising best practices, reflect on their current practices, and identify ways in which financial support would further the school in meeting their goals. The board will also set and commit to a fundraising goal and aligned strategy.
June – Progress Monitoring Against Goals	Board members will align on a shared definition of excellence for students at Crossroads, understand how achievement is measured at Crossroads, and understand how they will monitor indicators of success against achievement goals throughout the school year.
July - Recruiting a Diverse Board	Boards that reflect a diverse set of perspectives, experiences, and are racially diverse are important in supporting schools that also serve a diverse student body and community. This session will help board members reflect on the current makeup of the board, understand best practice in board member recruitment, and identify ways in which they will recruit and select diverse board members.
August – Board Retreat	In this retreat, board members will reflect on the results of the past school year, including but not limited to, student achievement, enrollment, and staff retention and satisfaction data, identifying areas of success and areas that might inform the board's revised priorities for the year ahead. Within this session, the board will reflect on their own progress against goals and set goals to drive their work for the 2020-2021 school year.
September – Supporting Principals	A supportive, trusting relationship between the board and school leaders is important for any school's success. Board members will reflect on ways in which they've built a strong, collaborative relationship with each school leader to date and understand how this relationship supports candor and problem solving when challenges do arise. Board members will identify ways in which they might strengthen their work with leaders and make decisions.
October - Monitoring and Evaluating School Leaders	Board members will understand each school leader's individual goals and identify ways in which the board will support them in meeting those goals. Additionally, board members will understand the boards' role in school leader evaluation through formal evaluation processes.
November – Charter Law and Accountability	The board will review critical charter laws and understand their role in supporting those laws. The board will also review the state accountability requirements using the Missouri Annual Performance Report.
December – Monitoring and Evaluating School Progress	The board will review indicators of success against current school goals, understanding what has contributed to success against goals and where off track, why and what steps are being taken to address progress.



Board Development at Crossroads Charter Schools

January – Understanding School Finances	Board members will understand the school’s current finances and their role in monitoring for short term and long-term sustainability.
February – Reflecting on Success and Looking Ahead	Board members will revisit the vision of the board and progress against board goals. They will reflect on their work as a governance committee over the past year and identify where adjustments are needed based on progress against goals.

ESTIMATED COST. This proposal can be tailored and further customized to meet the needs and vision of Crossroads Charter Schools. Pricing below is based on the scope of work outlined in this proposal, assumes all work would be completed virtually, and is implemented between February 1st, 2021 and February 28th, 2022.

Board Development Training Series	Cost
Program Staff	\$46,378
Program Expenses	\$0
Overhead	\$10,110
TOTAL	\$ 56,488

GET IN TOUCH. To discuss this proposal further, please contact Angela Maldonado (angela.maldonado@tntp.org).

Coversheet

Updated Remedial Policy

Section: VI. Board Governance
Item: D. Updated Remedial Policy
Purpose: Vote
Submitted by:
Related Material: Apendix DD - Student Promotion and Remediation Policy.pdf

Updated By the Board on 12/14/20

Deleted: 8

Deleted: 24

APPENDIX DD

Student Promotion and Remediation

SECTION 1. Promotion Standards.

The philosophy and dedication to student success suggests that whether through promotion of students already attending Crossroads or via enrollment of new students, Crossroads will not place a student at a particular grade level if he/she is not academically equipped to be successful with the curriculum at that grade level. Crossroads will enroll any student of appropriate age living within the KCMSD boundaries, but will assess a student’s incoming academic level once that student is enrolled to determine at which grade level he/she will best be able to master content and ultimately reach their full academic potential. All students will receive focused individual attention to help them reach their academic and personal goals, particularly those requiring extensive remediation or intensive support. Special needs populations will be assessed in accordance with state and federal policy when determining promotion and placement. Crossroads will communicate clearly and consistently with parents/guardians regarding promotion and placement policies to ensure all parties understand the reasoning behind any decision and can view the best interests of the student in proper context.

SECTION 2. Student Promotion Policy. Crossroads students will be promoted on the recommendation of the classroom teacher and approval of the Principal. The classroom teacher and Principal will base their recommendation upon the following criteria:

1. The student has mastered at least 70% of Missouri Learning Standards for Communication Arts and Math in the assigned grade level as measured by common assessments and class work.

2. The student has demonstrated Proficiency in Communication Arts and Math as measured by the Missouri state assessment. For students in grades K-3, and other students for whom Missouri state assessment results in Communication Arts and Math from the previous year cannot be verified, Proficiency in these two subjects is defined as 50th percentile on the NWEA Reading and Math tests. Pursuant to RSMo 167.640.1, a student in grades 4-8 not demonstrating Proficiency in Communication Arts and Math based on the Missouri state assessment of the previous school year will be required to participate in the school’s current year remediation program as a condition of promotion to the next grade level. A student in grades K-3, and other students for whom Missouri state assessment results in Communication Arts and Math from the previous school year cannot be verified, who does not score at the 50th percentile on the NWEA Reading and Math tests in the Summer or Fall of the current school year will be required to participate in the school’s current year remediation program as a condition of promotion to the next grade level. A student required to participate in the remediation program based on a Summer or Fall NWEA score will have an opportunity to exit the remediation program by retaking the NWEA in the Winter and scoring at the 50th percentile in Reading and Math.

Deleted: 75

Deleted: 75

Deleted: 75

3. The student maintains a 90% attendance rate.

4. Social/emotional development, successful participation in the school's current year remediation program and other pertinent data will also be considered in determining promotion.

Students enrolled in special education may also be retained but these decisions will be made on a case by case basis, consistent with each student's Individualized Education Plan.

SECTION 3. Student Remediation Policy. The regular school day at Crossroads for K-6th grade ends at 3:00 pm., and for 7th-8th grade at 2:00 pm. Pursuant to RSMo 167.640.1, students who require remediation as a condition of promotion to the next grade level will have remedial tutoring in Communication Arts and/or Math from 3:00-4:00 pm in grades K-6th, and from 2:00-2:45 for grades 7th-8th. A student in grades K-8 must participate in Crossroads' remediation program as a condition of promotion to the next grade level if he/she meets one of these criteria: 1) The student is not demonstrating Proficiency in Communication Arts and Math as measured by the Missouri state assessment from the previous school year. For students in grades K-3, and other students for whom Missouri state assessment results in Communication Arts and Math from the previous school year cannot be verified, Proficiency in these two subjects is defined as 50th percentile on the NWEA Reading and Math tests taken in the Summer or Fall of the current school year. A student required to participate in the remediation program based on a Summer or Fall NWEA score will have an opportunity to exit the remediation program by retaking the NWEA in the Winter and scoring at the 50th percentile in Reading and Math., or 2) Students who have been assigned to the PACE class or are repeating a grade. Students who are not participating in Crossroads' remediation program will participate in other extended learning activities from 3:00-4:00 pm in grades K-6th and from 2:00-2:45 in grades 7th-8th, so all K-6th students will remain in school until 4:00 p.m. and all 7th-8th students will remain in school until 2:45 pm.

Deleted: 75

Deleted: 75

Deleted: For the 2020-21 school year, students required to participate in Crossroads' remediation program based upon the criteria in Section 3 may participate in an asynchronous manner while attending classes in a Virtual or Distance instructional model. [f](#)

Coversheet

Pursuant to RSMo.610.021(1)

Section: VII. Closed Session
Item: A. Pursuant to RSMo.610.021(1)
Purpose: FYI
Submitted by:
Related Material: Baker III appeal decision.pdf



**In the
Missouri Court of Appeals
Western District**

G.B., J.B., and W.B., et al.,)	
)	
Appellants,)	WD83756
)	
v.)	OPINION FILED: December 8, 2020
)	
Crossroads Academy - Central Street,)	
)	
Respondent.)	

Appeal from the Circuit Court of Jackson County, Missouri
The Honorable Charles H. McKenzie, Judge

Before Division Three: Edward R. Ardini, Jr., Presiding Judge, Alok Ahuja, Judge and Gary D. Witt, Judge

G.B., J.B., W.B., Zach Baker, and Audrey Baker (collectively "the Bakers") appeal from the judgment of the Circuit Court of Jackson County dismissing with prejudice the Bakers' petition requesting a trial de novo or other administrative review regarding the Crossroads Academy-Central Street's ("Crossroads") decision not to allow the Bakers' children to attend Crossroads until they were vaccinated or filed with the school a proper religious objection to the children being vaccinated arguing this decision was "ultra vires, unconstitutional, unlawful, unreasonable, arbitrary, capricious, or otherwise involve[d] an abuse of discretion." We affirm.

Factual and Procedural Background¹

G.B., J.B., and W.B. (collectively "the Baker children") were enrolled at Crossroads, a charter school in Kansas City. G.B. enrolled in the fall of 2017, J.B. enrolled in the fall of 2018, and W.B. enrolled in the fall of 2019. The Baker children are not vaccinated because of religious beliefs. Approximately one month after the 2019 school year began, the school nurse informed the Bakers that W.B. could no longer attend school because he was unvaccinated without a proper exemption as required by section 167.181.² On August 19, 2019, Audrey Baker signed a handwritten note, which provided:

PURSUANT TO MISSOURI STATUTE 167.181, I AM MAKING A RELIGIOUS OBJECTION TO VACCINATIONS ON BEHALF OF MY CHILD & AM GIVING IT TO THE SCHOOL ADMINISTRATOR. I AM WILLING TO FILL OUT A FORM IF THE SCHOOL PROVIDES IT TO ME WHICH THEY WILL NOT DO.

Subsequently, on August 29, 2019, Crossroads notified all parents of unvaccinated children claiming a religious exemption that religious exemptions must be provided on an original Department of Health and Senior Services' form Imm.P.11A ("Form 11"), citing 19 CSR 20-28.010(1)(C)(2).³ The letter provided in pertinent part:

In the past, when students were enrolled, the school did not require parents to provide the original Department form for the school to keep on file and accepted copies of the form instead. However, in order to be compliant with the Department, we are now going back over our records and requiring that all students who are religiously exempt provide the original forms.

¹ "[W]e assume all facts alleged in the petition are true and liberally construe all reasonable inferences in favor the plaintiff" when reviewing a judgment dismissing a petition with prejudice. *Taylor v. Curators of Univ. of Mo.*, 602 S.W.3d 851, 853 n.2 (Mo. App. W.D. 2020).

² All statutory references are to the Revised Statutes of Missouri (2016) as currently updated unless otherwise noted.

³ All references are to the Missouri Code of State Regulations as currently updated unless otherwise noted.

Subsequently, on December 5, 2019, the Bakers received a letter from Crossroads providing in part:

As you are likely aware, the court recently entered an order that will terminate the stipulated temporary restraining order on December 16. As of that date, Crossroads is thus reinstating the requirement that families who assert a religious objection to vaccinating their children, including yours, must submit a signed, original [Form 11].

To ensure you have adequate time to submit the [Form 11], Crossroads will allow you a grace period until January 7, 2020—the first day back from school after winter break—to provide a signed, original [Form 11] for [W.B., G.B., and J.B.]. If you do not provide a signed, original [Form 11] for each of your children by the beginning of school on January 7, those children without an original form on file will not be allowed to attend.

The Bakers requested an appeal of Crossroads' administration's decision to Crossroads' Board of Directors ("Board") and demanded that the administration's decision be stayed pursuant to section 167.171 until the Board rendered a final decision. The Bakers received a response from Crossroads in an unsigned e-mail, which denied that the Baker children were being suspended or expelled but provided the Bakers the opportunity to attend a closed session meeting of the Board on December 16, 2019, and address the Board "to 'share factual information' that 'supports why Crossroads should proceed differently in this matter.'"

On December 16, 2019, the Bakers availed themselves of the opportunity to be heard, and the Board met in closed session, which the Bakers attended with counsel. The Bakers were allowed to argue their position but were not allowed to call witnesses, cross-examine witnesses, or present evidence. The session was not recorded, and no transcript was taken. On December 23, 2019, the Board sent a letter to the Bakers providing in part:

[The Board] has voted to uphold the administration's decision that for your children to maintain eligibility to attend school you must comply with the requirements of 10 CSR 20-28.010 [sic] and submit either proof of vaccination or a signed original [Form 11] for each child by January 7, 2020 or be disenrolled from school.

The Bakers have refused to file an original Form 11 with the school for the children, and the Baker children have not been allowed to return to Crossroads.

On December 29, 2019, the Bakers filed, in the Circuit Court of Jackson County ("circuit court"), a Petition for Review for Stay of Expulsion of Children and DHSS Regulation ("Petition") solely against Crossroads, seeking a trial de novo pursuant to section 167.161 alleging that Crossroads did not comply with its own policies when it suspended or expelled the Baker children.⁴ The Petition's prayer for relief requested in its entirety:

WHEREFORE [sic] the petitioner / appellants request that the Court determine that the removal of the Baker children's rights to attend school is ultra vires, unconstitutional, unlawful, unreasonable, arbitrary, capricious, or otherwise involves an abuse of discretion, and further request all relief available under the review statute including the issuance of an order of stay, temporary restraining order, or injunction pursuant to 536.120 such that the Baker children will be permitted to attend Crossroads school under the religious exemption statements already provided to the school by the parents allowing those children to attend school without being vaccine injected.

⁴ The definition of "expulsion" is not contained within the record on appeal. The Bakers included the entirety of Crossroads' policies in their appendix to their brief, and those policies do provide a definition of "expulsion." However, "[t]he mere inclusion of documents in an appendix to a brief does not make them part of the record on appeal." *Washington v. Gorden*, 286 S.W.3d 824, 826 (Mo. App. E.D. 2009) (quoting *State ex rel. Miss. Lime Co. v. Mo. Air Conservation Comm'n*, 159 S.W.3d 376, 380 n.2 (Mo. App. W.D. 2004)). We therefore cannot consider those portions of the policies that are not included in the legal file in reaching our decision. As alleged in the petition, Crossroads' policies define an out-of-school suspension as "the removal of a student from school (or school bus) for one to ten school days," and "[t]he Principal may impose an out-of-school suspension of up to ten school days." A long-term suspension is "the removal of a student from school (or school bus) for more than ten school days but not beyond the current school semester."

On January 7, 2020, the Bakers filed an Emergency Motion for Temporary Restraining Order seeking an injunction ordering Crossroads to allow the Baker children to attend school unvaccinated. The circuit court denied the motion on February 13, 2020.

On February 6, 2020, Crossroads filed a Motion to Dismiss alleging the Petition failed to state a claim upon which relief could be granted. After substantial briefing by both parties, the circuit court entered its judgment on April 27, 2020, dismissing the Petition with prejudice holding that:

The right to a review of a school's decision under [section] 167.161 attaches only in the context of a dispute over a Missouri school's disciplinary suspension or expulsion of a student. The decision to continue the enrollment of the Petitioner's children does not involve a disciplinary removal—it relates to eligibility to be enrolled in the school. There are no allegations that the Petitioners' children were suspended or expelled for a disciplinary reason. Petitioners thus have no right to seek a trial de novo reviewing Crossroads' enrollment decision, and their petition should be dismissed in its entirety.

This appeal timely followed.

Ancillary Litigation

In addition to the judgment of the circuit court, which is before us on appeal, the Bakers filed three additional lawsuits before the Petition was filed in the instant case. First, the Bakers filed a petition ("*Baker I*") in the United States District Court for the Western District of Missouri ("District Court") naming Crossroads, the Missouri Attorney General, and the Director of the Missouri Department of Health and Senior Services as defendants. The *Baker I* petition raised both federal and state claims that the vaccination regulations are unconstitutional and sought a preliminary injunction and a permanent injunction ordering the Baker children to be re-enrolled at Crossroads. The District Court denied both

the preliminary and permanent injunctions. *W.B. by and through Baker v. Crossroads Acad.-Cent. St.*, No. 4:19-cv-00682-HFS, 2019 WL 6257963 (W.D. Mo. Nov. 22, 2019). The District Court subsequently dismissed the claims pertaining to the State Defendants. *W.B. by and through Baker v. Crossroads Acad.-Cent. St.*, No. 4:19-CV-00682-HFS, 2020 WL 206718 (W.D. Mo. Jan. 10, 2020).

Second, the Bakers filed another petition ("*Baker II*") in the Federal District Court that originally entered a temporary restraining order preventing Crossroads from disenrolling the Baker children, but the District Court subsequently dismissed the federal claims against Crossroads and lifted its previous restraining order. *G.B. by and through Baker v. Crossroads Acad.-Cent. St.*, No. 20-00003-CV-W-HFS, 2020 WL 996455, (W.D. Mo. March 2, 2020).⁵

Additionally, on December 29, 2019, the Bakers filed a 100-page petition in the circuit court ("*Baker III*") raising 18 claims against the named defendant in this matter as well as: Karis Parker, Crossroads' Principal; Eva Copeland, Crossroads' School Nurse; the Director of the City of Kansas City, Missouri, Health Department; the Director of the Jackson County, Missouri, Health Department; the Director for the Missouri Department of Health and Senior Services; and the Missouri Attorney General. *G.B., J.B, and W.B. v. Crossroads Acad.*, No. 1916-CV34300. Relevant to this appeal, the Bakers alleged in Count I of that petition that 19 CSR 20-28.010 is ultra vires and improperly modifies and expands the scope of its enabling statute; in Count III that Copeland, Parker, and

⁵ Although not contained in the record before us, and unnecessary for our determination of the issues before us, it appears the District Court transferred this matter to the circuit court for resolution of the remaining state claims.

Crossroads violated Crossroads' policies and the Missouri statutes governing expulsion and suspension of students; in Count XIX, seeking a declaratory judgment, that "Crossroads has no authority to require the Bakers to provide the kind of religious exemption statement on Form 11" *Baker III* is currently being litigated in the circuit court.

Standard of Review

Appellate courts review "a trial court's grant of a motion to dismiss . . . de novo." *Ward v. W. Cty. Motor Co., Inc.*, 403 S.W.3d 82, 84 (Mo. banc 2013). "A motion to dismiss for failure to state a claim on which relief can be granted is an attack on the plaintiff's pleadings." *In re T.Q.L.*, 386 S.W.3d 135, 139 (Mo. banc 2012). "Such a motion is only a test of the sufficiency of the plaintiff's petition." *Id.* "When considering whether a petition fails to state a claim upon which relief can be granted, this Court must accept all properly pleaded facts as true, giving the pleadings their broadest intendment, and construe all allegations favorably to the pleader." *Bromwell v. Nixon*, 361 S.W.3d 393, 398 (Mo. banc 2012). "The Court does not weigh the factual allegations to determine whether they are credible or persuasive." *Id.* "Instead, this Court reviews the petition to determine if the facts alleged meet the elements of a recognized cause of action" *Id.* (quotation marks omitted).

R.M.A. by Appleberry v. Blue Springs R-IV Sch. Dist., 568 S.W.3d 420, 424 (Mo. banc 2019). Furthermore, statutory interpretation is a question of law, which we review de novo.

D.E.G. v. Juv. Officer of Jackson Cnty., 601 S.W.3d 212, 216 (Mo. banc 2020).

Discussion

The Bakers raise six points on appeal. First, the Bakers assert the circuit court erred in dismissing their petition finding that the Baker children were "disenrolled" rather than "suspended" or "expelled" and further erred in finding that section 167.161 does not provide for a trial de novo except when children are subject to discipline. Second, the Bakers argue the circuit court's dismissal of the petition without providing for a trial de

novo was erroneous because it violated the Baker children's right to an education when other similarly situated students would be entitled to such review. Third, the Bakers assert the circuit court's dismissal was erroneous because section 536.150 provides for review by a circuit court by "suit for injunction, certiorari, mandamus, prohibition or other appropriate action" to determine whether administrative decisions are unconstitutional, unlawful, unreasonable, arbitrary, or capricious or involve an abuse of discretion. Fourth, the Bakers argue the circuit court's dismissal was erroneous because "section 536.050 provides for judicial review regarding decisions that are otherwise unreviewable and also provides for declaratory relief." Fifth, the Bakers assert the circuit court erred in dismissing the Bakers' petition because Crossroads' decision to deny the Baker children their education was unreasonable, arbitrary, and capricious in that Crossroads did not require an original Form 11 as a condition for the Baker Children's prior enrollment, and the Bakers have provided a written religious objection to the vaccination requirement to Crossroads. Finally, the Bakers argue the circuit court's dismissal of the petition was erroneous in that the Bakers plead "they were aggrieved under [section] 536.150 in that the Missouri statutory scheme is unconstitutional by not allowing the Bakers to provide informed consent to vaccine injecting because the Bakers cannot provide voluntary consent, much less voluntary informed consent, in that [the] Baker children are required to attend school vaccinated and the Bakers are subjected to a criminal penalty for the children not attending school."⁶ We address these points out of order for ease of analysis.

⁶ Crossroads has filed a Motion to Dismiss the Bakers' Points I, III, IV, V, and VI on the grounds that these points do not comply with Rule 84.04(e) in that several of the Bakers' points on appeal do not contain a statement describing whether the error was preserved for appellate review and how such errors were preserved. Crossroads is

Point One

In their first point on appeal, the Bakers argue the circuit court erred in dismissing the Petition on the grounds that the Baker children were "disenrolled," and there was no disciplinary reason Crossroads used to remove the Baker children from school because 19 CSR 20-28.010(1)(A) limits Crossroads' authority to suspend or expel students under section 167.161 and 167.171 in that review of Crossroads' denial of the right of the Baker children to attend school is not limited to "student disciplinary hearings" under 167.161(3) but also "proceedings related to the rights of students to attend school." While inartfully drafted, in essence, the issue we must determine is whether a student removed from a school for failing to provide an effective religious exemption from vaccination is entitled to a trial de novo pursuant to section 167.161(3).

Section 167.181 makes it unlawful for any student to attend school in the State of Missouri unless they have been immunized for certain diseases and grants the Department of Health and Senior Services the authority to promulgate rules and regulations governing the immunization requirements for school attendance. Subsection 3 of this section provides for certain children to be exempt from the immunization requirements based on religious beliefs or medical contraindication for a child receiving certain immunizations. Pursuant to the rulemaking authority provided by section 167.181, the Department of Health and Senior Services adopted 19 CSR 20-28.010. 19 CSR 20-28.010(1)(C).2 provides that a student shall be exempted from the immunization requirements if one parent or guardian

correct that Bakers' brief is flawed in this manner. However, because we are able to discern the nature of the Bakers' claims without resorting to advocacy on their behalf or prejudicing Crossroads, *ex gratia*, we decline to dismiss these points on this basis. *Nichols v. Belleview R-III Sch. Dist.*, 528 S.W.3d 918, 927 (Mo. App. S.D. 2017).

objects in writing to the requirements based on religious beliefs. However, that subsection specifically requires, "This exemption *must be provided on an original* Department of Health and Senior Services' [Form 11] and shall be signed by the parent or guardian and placed on file with the school immunization health record." (emphasis added). The regulations also place on the school district the obligation not to enroll or allow attendance by any student that is noncompliant. 19 CSR 20-28.010(1).

These provisions, when read together, make clear that every child must be properly immunized for the listed diseases before they are allowed to attend school in the state. A student may be exempted from the immunization requirements upon compliance with certain very specific criteria for an exemption. The applicable criterion at issue in this case is the regulation's requirement that the exemption be provided to the school district on an *original* Form 11.

Against that background, the question before us is whether sections 167.161 and 161.171 obligate a school district to provide certain due process rights, including a right to a trial de novo in the circuit court, before a student can be denied attendance for failure to comply with the immunization requirements. "Our primary rule of statutory interpretation is to give effect to legislative intent as reflected in the plain language of the statute at issue." *Truman Med. Ctr., Inc. v. Am. Standard Ins. Co.*, 508 S.W.3d 122, 124 (Mo. App. W.D. 2017). Section 167.161(3) provides:

The school board shall make a good-faith effort to have the parents or others having custodial care present at any such hearing. Notwithstanding any other provision of law to the contrary, student discipline hearings or proceedings related to the rights of students to attend school or to receive academic credit shall not be required to comply with the requirements applicable to contested

case hearings as provided in chapter 536, provided that appropriate due process procedures shall be observed which shall include the right for a trial de novo by the circuit court.

The Bakers argue that the Board's closed session was a "proceeding[] related to the rights of students to attend school," however, that interpretation is not supported when considering the language of the statute in its entirety or the caselaw interpreting that provision. "[P]rovisions in the statute are to be considered together, not read in isolation." *Alberici Constructors, Inc. v. Dir. of Revenue*, 452 S.W.3d 632, 638 (Mo. banc 2015).

The plain language of section 167.161(3) extends due process rights to student disciplinary hearings or proceedings. The phrase "student disciplinary" modifies not only "hearings" but also "proceedings." Because the closed session regarding the enrollment status of the Baker children was neither a disciplinary hearing nor a disciplinary proceeding, the provisions of section 167.161 are inapplicable. Section 167.161 codifies the minimum due process requirements for suspensions or expulsions for disciplinary reasons, and the purpose of this due process is to "provide the student with notice of his [or her] alleged misconduct and give him [or her] an opportunity to explain his [or her] version of the facts before discipline is imposed." *Reasoner by Reasoner v. Meyer*, 766 S.W.2d 161, 163 (Mo. App. W.D. 1989). The fact that section 167.161(3) is limited to disciplinary proceedings is confirmed by viewing the sub-section in context with the remainder of section 167.161. Section 167.161(3) begins by specifying the right of a student's parents or custodians to attend "any such hearing" – plainly referring to the hearings required by the preceding sub-sections of section 167.161. Section 167.161.1 requires a hearing before suspension or removal of a student "for conduct which is prejudicial to good order and

discipline in the schools or which tends to impair the morale or good conduct of the pupils," while section 167.161.2 provides for a hearing before suspension of a pupil "upon a finding that the pupil has been charged, convicted, or pled guilty in a court of general jurisdiction for the commission of a felony criminal violation of state or federal law." These are the grounds for suspension or expulsion to which section 167.161(3) applies – *disciplinary* proceedings based on student *misconduct*. Section 167.161(3) is inapplicable to the situation here, where Crossroads was required by section 167.181 to refuse to permit the Bakers' children to attend school due to their immunization status.

In *Horton v. Marshall Public Schools*, 769 F.2d 1323, 1333 (8th Cir. 1985), the Court held that federal due process requirements did not extend to a district's policy of excluding minor children from school unless they had a parent or legal guardian living within the district because the matter "involved patently objective facts which are not the type which would foreseeably be controverted." The Court reasoned that the decision to exclude children that do not reside within the district was "not like the suspension from public school for misconduct involved in *Goss v. Lopez*, 419 U.S. 565, 580, 95 S.Ct. 729, 739, 42 L.Ed.2d 725 (1975), where 'the controlling facts and the nature of the conduct under challenge are often disputed.'" *Horton*, 769 F.2d at 1333-34. Similarly, in the instant case there are no relevant facts in dispute that would be clarified by formal due process. All parties agree that the Baker children have not been vaccinated and that the Bakers have refused to provide a signed original Form 11 to Crossroads for the children. Therefore, the Board would not have been aided by calling additional witnesses subject to cross-examination, the Bakers have failed to establish what, if anything would be accomplished

by a trial de novo in the circuit court, and our review of the proceeding would not have been enhanced by a transcript of the hearing before the Board or from a trial de novo. Because section 167.171(3) does not provide for a trial de novo of non-disciplinary hearings or proceedings, the circuit court did not err in dismissing the Bakers' petition requesting a trial de novo in the instant case.⁷

Section 167.181 is clear that children must be immunized or establish that they fall under one of the exemptions for immunization before they can attend school. The regulations place on the school district the obligation not to enroll or allow attendance by any student that is noncompliant with the statute. 19 CSR 20-28.010(1). The facts pled in the petition clearly establish that the Baker children are not vaccinated and that the Bakers have not filed the required exemption on an original Form 11 to fall within the relevant exemption. Crossroads, in compliance with their obligations under the law, properly determined that the Baker children were not allowed to enroll or attend school until the Bakers become compliant with the law.

Point One is denied.

Points Three, Four and Five

In their third, fourth, and fifth points on appeal, the Bakers assert that the circuit court erred in dismissing their Petition because section 536.150 provides the circuit court

⁷ We recognize that 19 CSR 20-28.010(1)(A) states that "[t]he school administration shall exercise its power of pupil suspension or expulsion under section 167.161, RSMo . . . until the violation [of the immunization requirement] is removed." This DHSS regulation cannot alter the fact that, by its plain language, section 167.161 is limited to *disciplinary* suspensions or expulsions. The mandate to exclude the Baker children from school does not derive from section 167.161. Instead, it derives from section 167.181.2, which categorically states that "[i]t is unlawful for any student to attend school unless he has been immunized as required under the rules and regulations of the department of health and senior services, and can provide satisfactory evidence of such immunization," unless the child is otherwise exempted, or is in the process of obtaining the necessary immunizations.

authority to review administrative decisions as to whether they are unconstitutional, unlawful, unreasonable, arbitrary or capricious or involve an abuse of discretion, and section 536.050 provides authority for declaratory relief. Crossroads asserts that these claims are precluded by Missouri's prohibition of claim splitting, arguing that the Bakers invoked these statutes and made identical claims and arguments in *Baker III*, which is currently being litigated in a separate case in the circuit court. Because the *Baker III* petition was filed before the Petition in the instant case and contains all of the necessary parties to adjudicate this claim, we decline to address the merits of these points.

A single cause of action may not be split and filed or tried piecemeal. *Roy v. MBW Constr., Inc.*, 489 S.W.3d 299, 305 (Mo. App. W.D. 2016).⁸ "In general, the test for determining whether a cause of action is single and cannot be split is: 1) whether separate actions brought arise out of the same act, contract or transaction; 2) or whether the parties, subject matter and evidence necessary to sustain the claim are the same in both actions." *Id.* (quoting *King Gen. Contractors, Inc. v. Reorganized Church of Jesus Christ of Latter Day Saints*, 821 S.W.2d 495, 501 (Mo. banc 1991)). We broadly interpret the term "transaction" to mean "the aggregate of all the circumstances which constitute the foundation for a claim. It also includes all of the facts and circumstances out of which an injury arose." *Id.* The purpose of the rule against claim splitting is "to prevent a multiplicity of suits and appeals with respect to a single cause of action, and is designed to

⁸ Although the claim-splitting doctrine generally applies to suits filed after the conclusion of a prior suit, the doctrine also applies to actions pending simultaneously. *HFC Invs., LLC v. Valley View State Bank*, 361 S.W.3d 450, 457 n.6 (Mo. App. W.D. 2012) (citing *Welch v. Contreras*, 174 S.W.3d 53, 57 (Mo. App. W.D. 2005); *Bagsby v. Gehres*, 139 S.W.3d 611, 615 (Mo. App. E.D. 2004); *Hutnick v. Beil*, 84 S.W.3d 463, 466 (Mo. App. E.D. 2002)).

protect defendants against fragmented litigation, which is vexatious and costly." *Kesterson v. State Farm Fire & Cas. Co.*, 242 S.W.3d 712, 716 (Mo. banc 2008) (internal quotation omitted). However, "[a] plaintiff does not violate the rule if it 'bring[s] separate **and distinct** causes of action separately, even if they arise out of the same transaction.'" *Old Republic Nat. Title Ins. Co. v. Cox*, 453, S.W.3d 780, 788 (Mo. App. W.D. 2014) (quoting *Shores v. Express Lending Servs., Inc.*, 998 S.W.2d 122, 127-28 (Mo. App. E.D. 1999)).

In the *Baker III* petition, the Bakers alleged that "Crossroads has already permitted the Baker children to participate in school activities unvaccinated and without the Form [11] Crossroads demands be completed which demonstrates that the policies of Crossroads and DHSS are arbitrary and inconsistent." Similarly, the Bakers requested in relevant part that the circuit court declare "the DHSS regulation and practices requiring a religious statement be made in the language required on [Form 11] is ultra vires and impermissibly modifies and adds to Section 167.181.3 RSMo." Because these are nearly identical claims to what the Bakers raise in the instant case arising from the same transaction, these claims are precluded by the claim-splitting doctrine.

Furthermore, because this matter involves ongoing litigation between the parties, it would be inappropriate for us to render any opinion as to the merits. This Court lacks authority to issue advisory opinions. *Cope v. Parson*, 570 S.W.3d 579, 586 (Mo. banc 2019). "An opinion is advisory if there is no justiciable controversy, *such as if the question affects the rights of persons who are not parties in the case*, the issue is not essential to the determination of the case, or the decision is based on hypothetical facts." *Id.* (emphasis added). Because an opinion in the instant case would affect the rights of the Department

of Health and Senior Services, a necessary party pursuant to Rule 52.04, our opinion on the merits would be advisory in nature. It is far better for the circuit court to reach a decision in *Baker III* than for us to reach a premature decision in the instant case without the necessary parties before us.

Points Three, Four, and Five are dismissed.

Points Two and Six

In their second point on appeal, the Bakers argue the circuit court's dismissal of the petition violated the Baker children's right to an education when other similarly situated students would be entitled to such review. Similarly, in their sixth point on appeal, the Bakers assert that the circuit court's dismissal was erroneous in that the Bakers pleaded "they were aggrieved under [section] 536.150 in that the Missouri statutory scheme is unconstitutional by not allowing the Bakers to provide informed consent to vaccine injecting because the Bakers cannot provide voluntary consent, much less voluntary informed consent, in that [the] Baker children are required to attend school vaccinated and the Bakers are subjected to a criminal penalty for the children not attending school." Crossroads argues these constitutional claims have not been preserved for review. We agree.

"The rule has long been established that to preserve constitutional questions for review on appeal, the constitutional issue must be raised in the trial court at the earliest opportunity, consistent with good pleading and orderly procedure." *Carpenter v. Countrywide Home Loans, Inc.*, 250 S.W.3d 697, 701 (Mo. banc 2008). To properly raise a constitutional challenge, a party must:

(1) raise the constitutional question at the first available opportunity; (2) designate specifically the constitutional provision claimed to be have been violated, such as by explicit reference to the article and section or by quotation of the provision itself; (3) state the facts showing the violation; and (4) preserve the constitutional question throughout for appellate review.

Mayes v. Saint Luke's Hosp. of Kan. City, 430 S.W.3d 260, 266 (Mo. banc 2014). The Bakers asserted for the first time in their Emergency Motion for Temporary Restraining Order that Crossroads' actions violated article I section 2 of the Missouri Constitution, which provides that "all persons are created equal and are entitled to equal rights and opportunity under the law." However, that motion was denied, and the Bakers failed to raise that argument in any fashion in their response to Crossroads' Motion to Dismiss.

In *Mayes*, 430 S.W.3d at 267, our Supreme Court held that a party failed to preserve a constitutional question when the "trial court did not have the opportunity to consider these constitutional claims when ruling on the defendants' motion to dismiss because the plaintiffs neglected to raise them." A party is required to make a timely request, which is one "made when the occasion for the ruling desired first appears." *Id.* (quoting *Brown v. Thomas*, 316 S.W.2d 234, 237 (Mo. App. 1958)). The Court held that the plaintiff's desired ruling on the constitutional validity of a statute first appeared when the trial court was ruling on a defendant's motion to dismiss, and the plaintiffs did not apprise the court of these claims. *Id.* at 267-68. Furthermore, the plaintiffs opposed the motion to dismiss, but raised different bases for its opposition than those claimed on appeal. *Id.* at 268. Thus, the Court concluded that the constitutional issue had not been preserved for review. *Id.*


Similarly, when responding to Crossroads' Motion to Dismiss, the Bakers asserted without specificity that requiring individuals to obtain an original Form 11 from the health department "violate[s] the Missouri Constitution regarding freedom of religion, separation of religion, as well as the Missouri RFRA which prohibits discrimination against the Bakers on the basis of their religious viewpoint." Now on appeal, the Bakers raise an equal protection claim asserting that similarly situated plaintiffs would be entitled to a trial de novo, but because this equal protection argument was never articulated to the circuit court, the constitutional question has not been preserved for review. While the Bakers asserted in their Opposition to Crossroads' Motion to Dismiss that Missouri's statutory scheme was unconstitutional, the Bakers failed to cite to any specific provisions in the Missouri Constitution or the United States Constitution that they claim were violated by the statutory scheme. Therefore, this second constitutional question has not been preserved for our review.

Although we have discretion to review unpreserved claims for plain error, we decline to do so here. *Mayes*, 430 S.W.3d at 269. Plain error review is rarely granted in civil cases. *Id.* "The Court will review an unpreserved point for plain error only if there are 'substantial grounds for believing that the trial court committed error that is evident, obvious and clear' and where the error 'resulted in manifest injustice or miscarriage of justice.'" *Id.* Because the circuit court in the instant case has not committed clear error, Points Two and Six are denied.⁹

⁹ Because the Bakers' constitutional claims were not preserved for appellate review, they are not "real and substantial," and therefore do not trigger the Missouri Supreme Court's exclusive appellate jurisdiction under Article V, section 3 of the Missouri Constitution. *See, e.g., Ritter v. Ashcroft*, 561 S.W.3d 74, 84 (Mo. App. W.D. 2018).

Conclusion

The judgment of the circuit court is affirmed.



Gary D. Witt, Judge

All concur