Due to extended school closures and budget shortfalls resulting from the COVID-19 pandemic, the Missouri Department of Elementary and Secondary Education (DESE) requested the waiver of two additional statutes, which Governor Parson promptly approved. Those statutes are cited below.

**Fund Transfers Statute**

*Section 165.011, RSMo:* “A school district may transfer unrestricted funds from the capital projects fund to the incidental fund in any year to avoid becoming financially stressed as defined in subsection 1 of section 161.520. If on June thirtieth of any fiscal year the sum of unrestricted balances in a school district's incidental fund and teacher's fund is less than twenty percent of the sum of the school district's expenditures from those funds for the fiscal year ending on that June thirtieth, the school district may, during the next succeeding fiscal year, transfer to its incidental fund an amount up to and including the amount of the unrestricted balance in its capital projects fund on that June thirtieth. For purposes of this subsection, in addition to any other restrictions that may apply to funds in the school district's capital projects fund, any funds that are derived from the proceeds of one or more general obligation bond issues shall be considered restricted funds and shall not be transferred to the school district's incidental fund.”

- It is important to note that the waiver applies only to the section of language italicized above. This allows school districts to transfer available funds to help offset budget restrictions resulting from shortfalls in available state funding. This waiver will terminate when Governor Parson’s Executive Order 20-12 expires on December 31, 2020.

**Use of Professional Development Funds Statute**

*Section 160.530, RSMo:* “…in order to be eligible for state aid distributed pursuant to section 163.031, a school district shall allocate one percent of moneys received pursuant to section 163.031, exclusive of categorical add-ons, to the professional development committee of the district as established in subdivision (1) of subsection 4 of section 168.400, provided that in any fiscal year ending with fiscal year 2024 in which the amount appropriated and expended to the public schools under section 163.161 for the transportation of pupils is less than twenty-five percent of the allowable costs of providing pupil transportation under said section, a school district may, by majority vote of its board, allocate an amount less than one percent of the moneys received pursuant to section 163.031, exclusive of categorical add-ons, to the professional development committee of the district but in no instance shall the district allocate less than one-half of one percent of the moneys received pursuant to section 163.031, exclusive of categorical add-ons, to the professional development committee of the district.…”

- Due to extended school closures, many school districts were not able to expend one percent of funds on professional development for staff members. This waiver removes that requirement for the current fiscal year.