

June 21, 2013

**TO:** School District Administrators

**FROM:** Ron Lankford, Deputy Commissioner, Financial and Administrative Services  
Roger Dorson, Coordinator, School Financial and Administrative Services

**RE:** June Financial Information

### **Prior Year (2011-12) Adjustment - Basic Formula**

A final prior year recalculation was completed with the June payment. This recalculation was completed using the highest of the 2011-12 weighted average daily attendance (WADA), the 2010-11 actual WADA, or the 2009-10 actual WADA. Any adjustment to data will impact each district in the state since DESE is redistributing the 2011-12 fixed dollars. The proration percentage changes are:

June 2012	0.94150969
January 2013	0.93576321
February 2013	0.92710946
April 2013	0.93560207
May 2013	0.93560657
June 2013	0.93550547

Prior year correction payment amounts can be viewed by going to the payment transmittal for June 2013 and clicking on the dollar amount of the district's Basic Formula, Classroom Trust Fund, Transportation, and Small Schools Grant payment. These numbers are a hyperlink to a detail page which displays the amount of payment contributed to the current year payment as well as the prior year correction amount.

### **2012-13 Basic Formula**

The Fiscal Year (FY) 2012-13 Basic Formula appropriation was \$3,007,298,106. Since the FY13 calculations exceeded the appropriation, a uniform proportional adjustment of 0.92583743 was applied to the FY13 annualized calculation as calculated in June 2013. Consequently, the June payment amount was reduced so that the district's total FY13 payment did not exceed the FY13 adjusted annualized calculation.

As data changes are made to FY11, FY12 or FY13 and reflected in the recalculation of FY13 during the FY14 year, the proportional adjustment of 0.92583743 will fluctuate. A change in any district's FY13 payment weighted average daily attendance (WADA) will change the adjustment number applied to all districts.

### **2012-13 Classroom Trust Fund Payment**

The 2012-2013 Classroom Trust Fund (CTF) payment through the Basic Formula was \$319,696,995 or \$382.2192 per 2011-2012 Average Daily Attendance (ADA). The total state 2011-12 ADA used in the CTF calculation was 836,423.2358.

### **2012-13 Small Schools Grant**

The 2012-13 Small Schools Grant of \$15,000,000 is divided into two parts, \$10 million and \$5 million. The \$10,000,000 portion is distributed to districts whose average daily attendance (ADA), including summer school, in 2011-12 is less than or equal to 350. The 2011-12 ADA includes the summer school held in 2011. The 2012-13 small school actual amount per average daily attendance is \$278.9057. The remaining \$5,000,000 is distributed on a tax-rate weighted average daily attendance basis to districts whose 2011-12 ADA is less than or equal to 350 and the 2011-12 Incidental plus Teachers Funds tax rates are greater than or equal to \$3.43. The 2012-13 actual amount per tax-rate weighted ADA is \$159.5384.

### 2012-13 Proposition C Sales Tax Payment

The total sales tax revenue distributed in 2012-2013 was \$751,559,817.96 on 899,756.84 Weighted Average Daily Attendance (WADA) yielding \$835.2921 per WADA.

### 2013-2014 REVENUE ESTIMATES

#### 2013-14 Basic Formula Estimate

An additional \$65.88 million was appropriated for Classroom Trust Fund for FY14. If that amount does become available it would be about a one-percent increase per \$30 million or an approximate two-percent payment above the 92.583743% multiplier used in the June payment, resulting in an approximate 94.5% multiplier. Since the funding stream for this additional funding comes through the Classroom Trust Fund, caution is recommended when attempting to factor in actually how much revenue will be available. Again, the trend is that gaming revenue **is not above** last year. Since the state can only distribute funds that are actually collected into the Classroom Trust Fund, revenue may or may not reach the appropriated level. There is no guarantee that Classroom Trust Fund revenues will increase to the level appropriated by the General Assembly.

With the unknowns relative to WADA that occur each year, plans are to utilize the June percentage multiplier to begin the FY14 formula distributions. Once ADA is updated, adjustments will be made to reflect that data and going forward use the most accurate data available at the time of each payment for the remainder of the fiscal year. It will be the Department's goal to have those adjustments completed by the December payment.

#### 2013-14 Proposition C Sales Tax Payment Estimate

The 2013-14 Proposition C Sales Tax payment will be paid on the 2012-13 weighted average daily attendance (WADA).

When the General Assembly began budget work in January, Proposition C revenue was running about 3.5% ahead of the prior year. Due to those positive numbers, a supplemental budget increase for FY 13 of \$8.2 million was approved. It was believed that this action would be needed to enable the distribution of \$768,800,000 that was projected in revised revenue estimates for the current year. This more positive outlook resulted in the General Assembly increasing the appropriation for FY14 to \$793,100,000.

As the months progressed Proposition C continued to increase compared to the prior year, but the rate of increase slowed considerably. Though the year-to-date comparison as of February indicated revenue was increasing by 3.9%, the year concluded at a growth rate of only 0.25% which yielded a net dollar increase of \$1,856,545, or over \$17 million short of what it looked like the revenue would be back in January. As the result Proposition C revenues will have to increase by over 5.5% to yield the \$40 million dollars that will be needed to achieve the appropriation level of \$793 million.

With statewide ADA basically holding constant and the assumption that summer school will do the same, it is predicted that Proposition C Payment WADA will be in the vicinity of 902,000 in FY14. This number is slightly above the Prop C payment WADA for the current year due to the closing of some charter schools which reduced WADA calculation for one year. Based on the current year's total distribution the amount paid per WADA was \$833, thus the growth of total revenue by one percent increases that amount by approximately \$8. With that knowledge it now looks like it will be difficult to see an increase to the amount appropriated, districts should be cautious as final Proposition C estimates are made for next year.

Below is trend data for Proposition C Payments since the inception of the current foundation formula.

<u>Year</u>	<u>Dollars Distributed</u>	<u>WADA</u>	<u>WADA Payment</u>
2006-07	\$784,900,800	915,941.2936	\$856.93
2007-08	\$772,820,015	914,272.3027	\$845.28
2008-09	\$730,325,406	908,284.1060	\$804.07
2009-10	\$695,120,132	910,040.6792	\$763.83
2010-11	\$711,615,172	915,272.7157	\$777.49

2011-12	\$749,703,272	901,439.5600	\$831.67
2012-13	\$751,559,817	899,756.8400	\$835.29

### 2013-14 Classroom Trust Fund Estimate

The 2013-14 Classroom Trust Fund payment is paid on the 2012-13 average daily attendance. The Classroom Trust Fund revenue allocated for the 2013-14 budget is \$375,395,340. This estimated revenue will be divided by an estimated 2012-13 average daily attendance of 835,000, which is approximately \$449 per ADA from the Classroom Trust Fund for the 2013-14 year. As has been the case throughout the year, gaming revenue continues to be slightly ahead of the appropriated amount, but behind year-to-date collections for last year. Since the Department cannot distribute funds greater than the amount authorized there will be some Classroom Trust Funds that carry over into FY14. Those funds will be distributed, along with gaming revenue generated throughout the year. Since there will be funds carried over into next year, it appears very likely that more CTF revenue will be distributed in FY14 than were in FY13 but how close total revenue will be to the amount appropriated is yet to be seen. The state will only distribute funds that are actually collected into the Classroom Trust Fund, which may or may not reach the appropriated level of \$375,395,340.

As a reminder, Senate Bill 291 passed in the 2009 legislative session includes the following provision in Section 163.043.5:

For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds.

### 2013-14 Small Schools

The 2012-13 Small Schools Grant of \$15,000,000 will be divided into two parts, \$10 million and \$5 million. The \$10,000,000 portion will be distributed to districts whose average daily attendance (ADA), including summer school, in 2011-12 is less than or equal to 350. The 2011-12 ADA includes the summer school held in 2011. The 2012-13 small school estimate per average daily attendance is \$278. The remaining \$5,000,000 will be distributed on a tax-rate weighted average daily attendance basis to districts whose 2011-12 ADA is less than or equal to 350 and the 2011-12 Incidental plus Teachers Funds tax rates are greater than or equal to \$3.43. The 2012-13 estimate per tax-rate weighted ADA is \$159. An update to these estimates will be provided when better data are available.

### DVM for FY14

Final calculations for the dollar value modifier (DVM) may be viewed at the following link;  
<http://dese.mo.gov/divadm/finance/>.

### Change in School Finance Staff

Raye Ann Lecure, the Audit/School Finance Consultant, is retiring. Her last day will be June 26. Raye Ann has done an excellent job working with school officials and many of you have come to rely on her for advice and assistance. Raye Ann will be greatly missed not only by the school districts she worked with but those of us in the School Finance Section. Until a replacement is found for Raye Ann the districts she has worked with, county codes 001 to 009, will be temporarily reassigned to Jennifer Jordan.

### Virtual Course Attendance Calculation

A school district that offers a virtual course as described in Section 162.1250, RSMo, shall calculate and record attendance for such courses in the following manner.

1. Determine the hours of attendance possible for the course or courses offered in a non-virtual program at the school district.
2. Multiple this number by 47% for a course that was only half completed and 94% for a course that was fully completed.
3. Keep a record of all calculations for audit purposes. Add the hours of attendance for the student to their record in the June Student Enrollment and Attendance file.

## 2012-13 Annual Secretary of the Board Report

The 2012-2013 Annual Secretary of the Board Report (ASBR) program is available by logging into the DESE Web Applications at <https://k12apps.dese.mo.gov/webLogin/login.aspx>.

A few reminders for working in the new ASBR system:

- A complete list of changes for the 2012-2013 ASBR can be located on the School Finance website at <http://dese.mo.gov/divadm/finance/ASBR/ASBRindex.html>.
- To navigate to different sections of the ASBR use the blue hyperlinks on the left hand navigational menu.
- To obtain detailed information regarding the navigation of the ASBR, access to the ASBR, printing options, the file transfer process, etc. please select the ASBR Help Document on the left hand navigational menu.
- Edits can be viewed by selecting the Edits link located on the top portion of the header row. The user will have to select the edits button and then select the run edits button to view the edits.
- All edit errors will be located at the top of the edit listing. If there are no edit errors the submit button will be enabled. If the district has edit errors generating on the edits page the submit button will not appear until all errors have been resolved.
- To submit the ASBR select edits, select run edits, if there are no edit errors generating and the user has submit authority the submit button will appear on the top of the edits page.
- Save often when entering data in the ASBR system.
- Check the message board in the new system for updates related to the program.

If the user doesn't have access to the ASBR on the DESE web applications menu please contact the district's user manager or complete the login request form at <http://dese.mo.gov/dsm/websystemuserid.htm>.

*The 2012-13 Annual Secretary of the Board Report (ASBR) must be submitted on via the Web Applications by the due date of midnight, August 15, 2013, or the September Basic Formula payment will be held until October. Continued delay in submitting the ASBR will result in continued holding of the payment.*

## Prior Flexibility Given With HB 1543 (Passed in 2010) Will Sunset as of June 30, 2013

Efforts to remove the sunset provisions of the above referenced legislation failed to gain passage on the final day of this past legislative session. Had HB 76, which passed in the House but not in the Senate, been approved school districts would not have been required to resume compliance on certain portions of Missouri funding statutes. Sections 161.209 and 163.410 in House Bill 1543 (2010) had granted school districts flexibility in certain expenditures during FY 2011, 2012 and 2013, if funding declined or the appropriation for transportation was less than seventy five percent.

### **Beginning with the 2013-2014 school year the following provisions are reinstated:**

- MSIP Resource Standards (Since the beginning of MSIP 4, accreditation has been based on performance standards. Resource Standards are reviewed but are not factored into accreditation determination unless a district is not meeting performance standards.)
- 1% professional development expenditure requirement
- fund placement and expenditure requirements of Section 163.031, RSMo

The **certificated salary compliance provision will be reinstated in the 2015-2016** school year with the 2013-2014 school year being the base year for this calculation.

## 2013-14 Professional Development (1%) Money

Section 160.530.1, RSMo, requires districts to spend one percent (1%) of the Basic Formula monies (based on Line 17B of the district's June basic formula calculation) for professional development committee expenditures. Seventy-five percent (75%) of one percent (1%) of the current year's Basic Formula current apportionment must be spent in the year received for purposes determined by the Professional Development Committee and identified in the professional development plan in relation to a school improvement plan. The other twenty-five percent (25%) of the one percent (1%) may be spent on any professional development approved by the Committee and also recorded to

Function Code 2214. Any portion of the one percent (1%) not expended during the year must be shown as a part of the restricted fund balance on June 30.

### **June 2013 Core Data**

The 2012-13 June Core Data Cycle screens to complete are 5, 7, 9, 10, 10A, 12, 13, 14, 14A, 14B, 17, 19 and 24. Several of these screens are populated directly from files submitted through the MOSIS Data Collection System. When all errors are resolved for a MOSIS file and it is “certified”, the data will be aggregated as needed and copied by DESE to the appropriate Core Data screen. The screens and related Core Data reports should be reviewed to verify that the data are correct.

These screens are to be completed and submitted by June 30, 2013. *Districts whose June Cycle data are not entered by **July 15** may have their August Basic Formula payment held until September. Continued delay in submitting the June Cycle may result in continued holding of the payment.*

### **2012-13 ASBR E-Mail Contact Person**

Much of the notification process used for the 2012-13 ASBR (e.g., edit letters, balance letters, etc.) will be done by e-mail. In order to provide proper and timely notification of ASBR related functions, DESE must have an accurate e-mail address for the person(s) responsible for these ASBR functions. The e-mail addresses must be reported on Core Data Screen 3 (ASBR) and Screen 4 (Superintendent), as applicable. Please check the information on the appropriate Core Data Screens to ensure the contact persons and e-mail addresses are correct.

### **2012-13 Bookkeeper Contact**

A bookkeeper contact field was recently added to Core Data Screen 3. Please ensure that the district has a contact recorded in this field as there are many instances when School Finance needs to make contact with the district bookkeeper.

### **Annual Report of the County Clerk to the State Board of Education**

The district can locate a copy of their Annual Report of the County Clerk to the State Board of Education on the School Finance Report Menu in the DESE web applications under “Annual Financial Reports”. Please note that if a county is not listed on this report, the county has not yet submitted its Annual Report.

### **Fiscal Year 2013 Audit Submissions**

The following guidelines are provided for the Fiscal Year 2013 Audit Submissions:

- Audits, copies of board minutes approving the audit, and management letters should be submitted to School Finance as e-mail attachments to the address [audits@dese.mo.gov](mailto:audits@dese.mo.gov). Attachments should be sent in Adobe .pdf format, version 9.0 or lower. File names should be structured in the format “County District Code Document FY 13” (ie, 001090AuditFY13 or 001090BoardMinutesFY13). In previous memos it was indicated that the FY2013 audits would be submitted electronically through the IMACS systems; however, unless otherwise instructed, please continue to use the current process.
- The deadline for submitting audits is **December 31, 2013**. There is no longer any need to file for an extension of the audit deadline.
- Copies of board minutes and management letters may be submitted after the December 31 deadline. These documents should include all required signatures, which is a change from current practice.
- The school, not the auditor, is responsible for ensuring that the audit, board minutes, and management letter are submitted to School Finance in compliance with the provisions of the audit rule.
- To minimize the need for subsequent audit corrections, schools are strongly encouraged to complete the following checklist prior to submitting the audit:
  - The pages of the audit have been compared to the Table of Contents, and no pages are missing or out of order. Audits with missing pages may be rejected as incomplete.

- The audit includes the auditor's signature and the date of the audit report. Audit reports that are not signed and dated may be considered a draft, not a final report. Draft reports cannot be accepted in satisfaction of the audit requirement.
- The ending debt balances in the audit report (reported in the financial statements and/or Notes to the Financial Statements) agree to the balances reported in Part IV, Long and Short Term Debt, of the Annual Secretary of the Board Report (ASBR). Any differences should be reconciled.
- The data reported on the Schedule of Selected Statistics agrees to the corresponding data on the ASBR and MOSIS/Core Data. If changes to the ASBR and/or MOSIS/Core Data are needed as a result of the review, please revise and resubmit corrections as soon as possible and notify your auditor of any changes.
- The audit submission includes the district's Single Audit, if applicable. There is no provision in the rule allowing the Single Audit portion of the audit to be submitted at a later date.

### **2013-2014 ACH Dates**

The 2013-2014 Automated Clearinghouse (ACH) transfer dates as provided by the DESE Accounting Section for DESE monthly payments to districts and local education agencies are:

July 22, 2013	January 21, 2014
August 21, 2013	February 21, 2014
September 20, 2013	March 21, 2014
October 21, 2013	April 21, 2014
November 21, 2013	May 21, 2014
December 20, 2013	June 20, 2014

## ***School Governance***

There are no School Governance topics this month.

## ***School Transportation***

### **2012-13 State Transportation Aid Calculation**

The fiscal year 2012-13 state transportation aid calculation is available through the School Finance website. Select Monthly Financial Reports. Input County-District number. The Payment Transmittal is then displayed. Click on the revenue name "Transportation" on the Payment Transmittal to access the transportation aid calculation. The link to School Finance Monthly Financial Reports is <http://dese.mo.gov/divadm/finance/FinancialRpt.html>.

This is the ninth live state transportation calculation made for the current year. The calculation is based on 2011-12 school year data submitted by the district on the state transportation aid documents included in Part IV of the Annual Secretary of the Board Report (Application for State Transportation Aid, School Bus and Facility Depreciation Schedules).

The percent of reduction to the calculated entitlement computed for the June 2013 calculation is shown below. This reduction percentage represents the amount the entitlement exceeded the appropriation and will fluctuate from month to month as revisions are made to individual school district data. The percent of reduction and the A and B factors are also reflected on each district's Summary Transportation Report.

The percentage reduction and the A and B factors are as follows:

	<u>Reduction Factor</u>	<u>A Factor</u>	<u>B Factor</u>
June 2013	63.228962	3.238825	-1.323598

### Medical Certification Requirement

The following attachment from the Missouri Department of Revenue is critical information your school bus drivers need to know regarding a new medical certification documentation requirement which began June 3, 2013, associated with their CDL.

To help avoid a rush at the license offices, the Department of Revenue will be notifying current CDL holders by postcard from July-November asking them to go into a license office and certify within 60 days from the date on the postcard. There is a small fee associated with this certification. *This is not a change in the DOT medical card requirement, simply a documentation of it.*

[http://dor.mo.gov/pdf/Medical\\_Certification\\_Requirements.pdf](http://dor.mo.gov/pdf/Medical_Certification_Requirements.pdf)

The two categories that school bus drivers will certify to are Non-Excepted Interstate or Excepted Interstate. Listed below are two categories and the list of school bus drivers that will fall under each category.

#### Non-Excepted Interstate (NI)

The following list is the school bus drivers that will certify to this category:

1. For-hire school bus contractor employed school bus drivers transporting school children on extracurricular school activities (field trips and activity trips).
2. For-hire school bus contractor employed school bus drivers hired out to the general public (charter-type work).

Note: Only the Non-Excepted Interstate category requires a DOT medical card to be provided to the Dept. of Revenue.

#### Excepted Interstate (EI)

The following list is the school bus drivers that will certify to this category:

1. School district employed school bus drivers transporting school children for any reason.
2. For-hire school bus contractor employed school bus drivers transporting school children only home to school and school to home.

Note: The Excepted Interstate category does not require a DOT medical card to be provided to the Dept of Revenue.

If you have questions regarding this new medical certification documentation requirement you can contact the Department of Revenue at [573-751-2730](tel:573-751-2730).

### 2012-13 Transportation Data Collection

The transportation data are collected through the Annual Secretary of the Board Report via the ASBR web applications process. The data required for the Application for State Transportation Aid and School Bus and Facility Depreciation Schedules have not changed except for the additional of a required VIN number for each school bus. The ASBR must be submitted via the Web Application by midnight, August 15, 2013.

### Missouri State Transportation Aid Document Preparation Manual

The 2013 Missouri State Transportation Aid Document Preparation Manual is available on the School Transportation website at <http://dese.mo.gov/divadm/trans/index.html>. This manual should be used as a reference guide as the district completes the transportation documents within the ASBR and finalizes the ASBR transportation coding.

### Certified School Bus Driver Instructors

A current listing of the certified school bus driver instructors is available on the School Transportation website at <http://dese.mo.gov/divadm/trans/BusDrivers.htm>. This listing includes an expiration date for each instructor's

certification. If you discover that an employee needs to be recertified this summer, registration forms are also available on this same website for the summer certified school bus driver instructor workshops.

### ***Deputy Commissioner's Comments***

#### **Revenue Trends YTD**

	<u>YTD as of May FY12</u>	<u>YTD as of May FY13</u>	<u>Revenue Change</u>	<u>% Change</u>
Individual Income Taxes	\$5,330,000,000	\$5,820,000,000	\$490,000,000	9.19%
Sales & Use Taxes	\$1,710,000,000	\$1,740,000,000	\$30,000,000	1.75%
Corporate Inc. & Franchise	\$414,100,000	\$427,100,000	\$13,000,000	3.14%
Other Collections	\$347,400,000	\$437,200,000	\$89,800,000	25.85%
Increase in Revenue YTD			<b>\$622,800,000</b>	<b>7.98 %</b>
			Refunds	
				<u>Change</u>
Refunds (YTD)	\$1,190,000,000	\$1,130,000,000	(\$60,000,000)	-5.04%
Net Revenue Status YTD	\$6,611,500,000	\$7,294,300,000	<b>\$682,800,000</b>	<b>10.33%</b>
	(A decrease in refunds enhances Net Revenue. An increase in refunds diminishes Net Revenue.)			

#### **Gaming Revenue YTD**

	<u>Prior Year</u>	<u>Current Year</u>	<u>% Change</u>
Total Gaming Proceeds to Education	\$311,196,867	\$303,619,249	-2.4%
Gaming Revenue Appropriated		\$319,696,995	
Percentage of Budget Year Reflected YTD		91.67%	
Percentage of Appropriation Realized YTD		98.08%	

1. **General Revenue Trend:** The revenue trend for FY13 continues to remain ahead of revenue forecasts of eighteen months ago when the consensus revenue estimates were developed. As can be seen from the information provided above net revenue is 10.33% above one year ago. With only one more month of data to gather in this fiscal year it does look like the state will end the FY13 Budget Year with a solid foundation relative to General Revenue Funds.
2. **Gaming Revenues:** As has been the case throughout the year gaming revenue continues to be slightly ahead of the appropriated amount, but behind year-to-date collections for last year. Since the Department cannot distribute funds greater than the amount authorized there will be some Classroom Trust Funds that carry over into FY14. Those funds will be distributed, along with gaming revenue generated throughout the year. Since there will be funds carried over into next year, it is probable that more CTF revenue will be distributed in FY14 than were in FY13 but how close total revenue will be to the amount appropriated is yet to be seen. The state will only distribute funds that are actually collected into the Classroom Trust Fund, which may or may not reach the appropriated level of \$375,395,340.
3. **Professional Development Fund Placement:** In 2010 the Missouri General Assembly enacted a suspension of the requirement one-percent (1%) of the formula foundation funding be restricted to be used solely for professional development, with seventy-five percent (75%) of those funds being spent in the same year collected. The three year suspension of this statute expired June 3, 2013. The failure of HB 76 to be passed on the last day of the session will result in the reengagement of 163.031(1), RSMo in FY14.

This will mean that districts will be required to again allocate funds for professional development as outlined in the above referenced statute. Any unspent funds above the 75% threshold that are carried over will have to be restricted for future use in professional development. Please bear in mind that Classroom Trust Funds are not included in the calculation. Beginning with FY 14 districts will be able to look at Line 17 B of their final formula calculation payment in June of that fiscal year to determine the amount required to satisfy this requirement.

4. **Vision Screening:** In 2007 the following legislation was passed: 167.194, RSMo. 1. *Beginning July 1, 2008, every child enrolling in kindergarten or first grade in a public elementary school in this state shall receive one comprehensive vision examination performed by a state licensed optometrist or physician.* Districts are reminded that absent further legislative action this provision carried a sunset provision effective June 30, 2012. Legislation to extend this statute was not passed, hence, its requirement is no longer mandatory.

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### Other Items

By mid-June of 2012 the signs of the oncoming drought were abundant. Though many had predicted it was going to be an unusually hot and dry year, few envisioned the extreme difficulties that would be experienced. As the months passed the flow of the Missouri River continued to downward spiral until it became nearly impassable. Many of the long time residents of Jefferson City attested they had never seen the level drop as it did. Now, one year later again in the month of June totally different circumstances exist. Instead of hearing about record heat, we have had unusually cool weather thus far and instead of the river's water supply being noticeably deficient, we have seen limited flooding and a return to robust current.

While we do not know exactly what the next several months will bring, we can predict it will most likely, like the weather, not be a carbon copy of last year. Though the seasons in Missouri have much in common each seem to generally have its own distinct characteristic that defines it from the most recent. Such is the essence of the challenges we deal with in education. Even though each school year always has much in common with those in the past, there is no single mold into which all will fit. Each seems to be defined by its own distinct characteristic. Regardless of the many unknowns of the upcoming year, I am confident that each district will strive to make appropriate adjustments and maintain its focus on meeting the needs of the students that are served by public education.

Best Wishes as you continue this important work.



Ronald Lankford