

# School Finance

## Monthly Newsletter

### June 2015

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#### PAYMENT CALCULATIONS

##### June Foundation Payment Calculations

The June Basic Formula payment, including Classroom Trust Fund, was calculated using the most current data available as reported by the district to DESE. It is important that the district compare DESE’s calculations with those generated by the district. Please call or email School Finance at (573) 751-0357 ([webreplyadmsf@dese.mo.gov](mailto:webreplyadmsf@dese.mo.gov)) with questions or concerns about the district’s calculations.

##### 2015-2016 ACH Dates

The 2015-2016 Automated Clearinghouse (ACH) transfer dates as provided by the DESE Accounting Section for DESE monthly payments to districts and local education agencies are:

July 21, 2015	January 21, 2016
August 21, 2015	February 22, 2016
September 22, 2015	March 21, 2016
October 21, 2015	April 21, 2016
November 20, 2015	May 20, 2016
December 21, 2015	June 21, 2016

#### 2014-15 PAYMENTS

##### 2014-15 Proposition C Sales Tax Payment

The total sales tax revenue distributed in 2014-15 was \$921.08 per 2013-14 Weighted Average Daily Attendance (WADA). The total state 2013-14 WADA used in the Proposition C calculation was 902,499.01.

### 2014-15 Basic Formula Estimate Revision

The Fiscal Year (FY) 2014-15 Basic Formula appropriation was \$3,353,283,124. Since the FY15 calculations exceed the appropriation, an adjustment percentage has been applied throughout the year. The adjustment percentage applied to the June payment calculation was 0.96869553. For further information regarding 2014-2015 Basic Formula payments please see Dr. Lankford's comments at the end of the memo, specifically the section titled FY15 Foundation Formula Payments.

### 2014-15 Classroom Trust Fund Payment

The 2014-15 Classroom Trust Fund (CTF) payment through the Basic Formula was \$328,363,526 or \$387.43 per 2013-2014 Average Daily Attendance (ADA). The total state 2013-14 ADA used in the CTF calculation was 847,545.9472.

### 2014-15 Small School Grant

The 2014-15 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 2013-14 is less than or equal to 350. The 2013-14 ADA includes the summer school held in 2013. The 2014-15 small school actual amount per average daily attendance is \$270.7698. The remaining \$5,000,000 is distributed on a tax-rate weighted average daily attendance basis to districts whose 2013-14 ADA is less than or equal to 350 and the 2013-14 Incidental plus Teachers Funds tax rates are greater than or equal to \$3.43. The 2014-15 actual amount per tax-rate weighted ADA is \$156.6053.

## 2015-16 BUDGET ESTIMATES

### 2015-16 Basic Formula Estimate

The Basic Formula revenue allocated for the 2015-16 budget is \$3,274,322,533. For further information regarding 2015-16 Basic Formula estimate please see Dr. Lankford's comments at the end of the memo, specifically the section titled Formula Estimates for 2015-16 school year.

### 2015-16 Proposition C Sales Tax Payment Estimate

The consensus revenue estimate of the projected Proposition C revenue for the 2015-16 fiscal year is \$848,739,000. The 2015-16 Proposition C Sales Tax payment will be paid on the 2014-15 weighted average daily attendance (WADA).

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 903,000 in FY15. If the Consensus Revenue Estimate of \$848,739,000 is achieved, it would mean a WADA payment of approximately \$939. While it appears this level of collection is achievable, caution should be used as determination of budget estimates are made.

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

Year	Dollars Distributed	WADA	WADA Payment
2006-07	\$784,900,800	915,941.2936	\$857
2007-08	\$772,820,015	914,272.3027	\$845
2008-09	\$730,325,406	908,284.1060	\$804
2009-10	\$695,120,132	910,040.6792	\$764
2010-11	\$711,615,172	915,272.7157	\$777
2011-12	\$749,703,272	901,439.5600	\$832
2012-13	\$751,559,817	899,756.8400	\$835
2013-14	\$793,100,000	896,553.9900	\$884
2014-15	\$831,282,000	902,449.0100	\$921

## 2015-16 Classroom Trust Fund Estimate

The 2015-16 Classroom Trust Fund payment is paid on the 2014-15 average daily attendance of approximately 848,000. The Classroom Trust Fund revenue allocated for the 2015-16 budget is \$343,456,910. This estimated revenue will be divided by an estimated 2014-15 average daily attendance of approximately 848,000, which is approximately \$405 per ADA from the Classroom Trust Fund for the 2015-16 year. Please remember that this calculation is done to determine the proper placement of funds in accordance with statute.

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

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.

## 2015-16 Small Schools

The 2015-16 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 2014-15 is less than or equal to 350. The 2014-15 ADA includes the summer school held in 2014. The 2015-16 small school estimate per average daily attendance is \$270. The remaining \$5,000,000 will be distributed on a tax-rate weighted average daily attendance basis to districts whose 2014-15 ADA is less than or equal to 350 and the 2015-16 Incidental plus Teachers Funds tax rates are greater than or equal to \$3.43. The 2015-16 estimate per tax-rate weighted ADA is \$156.

## DVM for FY16

The dollar value modifier (DVM) for FY16 may be viewed at the following link:  
<http://dese.mo.gov/financial-admin-services/school-finance/data-reports>.

# AUDIT REPORTS

## Fiscal Year 2015 Audit Process/Submission

The process for submitting and resolving school district audits became more automated beginning with the FY2014 audit cycle. The Tiered Monitoring system now includes an audit component. For documentation upload instructions please refer to the School Audits website at <http://dese.mo.gov/financial-admin-services/school-audits>.

## Audit Requirement Changes

On December 19, 2014, the Federal Government combined the OMB Circulars and issued new guidance for federal awards, OMNI Circular 2 CFR Part 200.

This new guidance will be **effective on July 1, 2015 (2015-16 school year)** for school districts and charters and the FY16 (that covers the 2015-16 school year) audit reports. A few of the major changes in this new guidance relating to audit engagements are listed below:

1. The amount of federal expenditures required to obtain a single audit has increased to \$750,000 from \$500,000. (§200.501)
2. Additional clarification on the auditor selection process for districts and charters. If the districts or charters board policy is more restrictive than this new guidance use the policy, but if it is not, use this policy for auditor selection.

In procuring audit services, the auditee must follow the procurement standards prescribed by the Procurement Standards in §§ 200.317 Procurement by states through 20.326 Contract provisions of Subpart D- Post Federal Award Requirements of this Part or the FAR (48 CFR Part 42), as applicable. When procuring audit services, the objective is to obtain high-quality audits. In requesting proposals for audit services, the objectives and scope of the audit must be made clear and the non-Federal entity (the district/charter) must request a copy of the audit organization's peer review report which the auditor is required to provide under GAGAS (Generally Accepted Government Auditing Standards). Factors to be considered in evaluating each proposal for audit services include the responsiveness to the request for proposal, relevant experience, availability of staff with professional qualifications and technical abilities, the results of peer and external quality control reviews, and price.

Whenever possible, the auditee must make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in § 200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms, or the FAR (48 CFR Part 42), as applicable. (§200.509(a))

3. The auditee must also prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. (§200.510(b))
4. Corrective Action Plans for audit findings. At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons. (§200.511(c))

## OTHER IMPORTANT REMINDERS AND TOPICS OF INTEREST

### 2014-15 Annual Secretary of the Board Report

The 2014-2015 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 ASBR system:

- A complete list of changes for the 2014-2015 ASBR can be located on the School Finance website at <http://dese.mo.gov/financial-admin-services/school-finance/annual-secretary-board-report-asbr>.
- 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.

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 2014-15 Annual Secretary of the Board Report (ASBR) must be submitted via the Web Applications by the due date of midnight, August 15, 2015, 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.*

### Beginning with the 2013-14 School Year the Following Provisions were Reinstated:

- **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. A minimum of 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. **This is completely separate from professional development that may be required by other programs such as title programs.** Expenditures should be recorded to Function Code 2214. Any portion of the other twenty-five percent (25%) of the one percent (1%) not expended during the year must be shown as a part of the restricted fund balance on June 30.

- **Fund Placement and Expenditure Requirements** - Section 163.031, RSMo, requires districts to follow specific placement requirements for School District Trust Fund (Proposition C), Basic Formula – State Monies, and Transportation revenues. Specific placement requirement details can be located in the Missouri Financial Accounting Manual at <http://dese.mo.gov/sites/default/files/sf-ERevenueObjectCodeDescriptions.pdf>.
- **Certificated Salary Compliance** -The **certificated salary compliance provision will be reinstated in the 2015-16** school year.

### PDC – 1% Allocation Requirement

The PDC 1% allocation requirement for the 2014-2015 school year is available on the School Finance website at <http://dese.mo.gov/financial-admin-services/school-finance/data-reports>.

### Transfers – 7%, 5%, and Transportation

The final \$162,326 or 7% x SAT x WADA transfer, the Designated Levy or 5% x SAT x WADA transfer, and transportation transfer are available on the School Finance website at <http://dese.mo.gov/financial-admin-services/school-finance/data-reports>. These are the final calculations for the 2014-2015 year.

### 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.

### June 2015 Core Data

The 2014-15 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, 2015. *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.*

### 2015-16 ASBR E-Mail Contact Person

Much of the notification process used for the 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.

### 2015-16 Bookkeeper Contact

Notifications for school district payments use the bookkeeper contact field on Core Data Screen 3. Please ensure that the district has a contact recorded in this field for the person who posts entries on the district’s accounting ledgers as there are many instances when School Finance needs to make contact with the district’s bookkeeper.

### 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.

## Missouri Accountability Portal (MAP) – Debt Reporting

House Bill 116 was passed by the General Assembly and became law on August 28, 2013. Section 37.850, RSMo, requires school districts to report all bonded indebtedness and requires charter schools to report all debt. This information shall be supplied to Office of Administration (OA) for display on the State's Accountability Portal.

If a school district issues new bonds or a charter school enters into debt obligations the new debts are required to be entered onto the portal within seven days of issuing a bond or incurring an obligation or debt per section 37.850, RSMo.

A user link for the portal is available on the main page <http://mapyourtaxes.mo.gov/MAP/Bonds/HomePage.aspx>. In order to submit information, an entity will need to visit the portal website and obtain a secure user name and password. The user name and password can be created by selecting "create account" on the right hand side of the screen. Once credentials are granted, a user may enter the site to enter or update bond or debt information.

Most of the required fields on the reporting tool are self explanatory; however, there have been questions regarding a couple of the fields. The description of the revenue stream is generally something such as revenue generated from a levy that was established, Classroom Trust Fund revenue, or local revenue. This list is not an all inclusive list but provides a general idea as to what would seem to be an appropriate response. The description of the project would be a description as to what the project was, for example, a building project.

If you have questions regarding accessing the portal website, please contact OA at (573) 751-2971 or [MAPBonds@oa.mo.gov](mailto:MAPBonds@oa.mo.gov). For questions regarding what debt should be entered on the portal please do not hesitate to contact School Finance at 573-751-0357.

## SCHOOL TRANSPORTATION

### 2014-2015 State Transportation Aid Calculation

The fiscal year 2014-15 state transportation aid calculation is available through the School Finance website at <http://dese.mo.gov/financial-admin-services/school-finance> under Financial Reports, Payment Transmittals. 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.

This is the ninth live state transportation calculation made for the current year. The calculation is based on 2013-14 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 2015 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 2015	59.58336	3.525115	-1.421134

### Certified School Bus Driver Instructor Training

The Certified School Bus Driver Instructor recertification training will be held in Columbia on July 24, 2015. The Certified School Bus Driver Instructor workshop, which is scheduled for July 27-29, 2015, in Warrensburg, is full and cannot accept additional registrations. Registration forms for these trainings are available at <http://dese.mo.gov/financial-admin-services/school-transportation/certified-bus-driver-instructors>, also, a listing of all current Certified School Bus Driver Instructors can also be viewed at this site.

### 2014-15 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. The ASBR must be submitted via the Web Application by midnight, August 15, 2015.

### Missouri State Transportation Aid Document Preparation Manual

The 2015 Missouri State Transportation Aid Document Preparation Manual is available on the School Transportation website at <http://dese.mo.gov/financial-admin-services/school-transportation/document-preparation-manual>. 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.

## School Finance

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<http://dese.mo.gov/divadm/finance/>



# Deputy Commissioner's Comments

## Revenue Trends YTD

	<u>YTD as of May FY14</u>	<u>YTD as of May FY15</u>	<u>Revenue Change</u>	<u>% Change</u>
Individual Income Taxes	\$5,780,000,000	\$6,290,000,000	\$510,000,000	8.82%
Sales & Use Taxes	\$1,770,000,000	\$1,830,000,000	\$60,000,000	3.39%
Corporate Inc. & Franchise	\$449,700,000	\$465,400,000	\$15,700,000	3.49%
Other Collections	\$381,000,000	\$379,500,000	-\$1,500,000	-0.39%
 Increase in Revenue YTD			 <b>\$584,200,000</b>	 <b>6.97%</b>
 Refunds (YTD)	 \$1,070,000,000	 \$1,100,000,000	 \$30,000,000	 2.80%
(A decrease in refunds enhances Net Revenue. An increase in refunds diminishes Net Revenue.)				
 Actual Net Revenue Status YTD	 \$1,070,000,000	 \$7,864,900,000	 \$554,200,000	 <b>7.58%</b>

## School District Trust Fund (Proposition C) YTD

	<u>(June) Prior Year</u>	<u>(June) Current Year</u>	<u>% Change</u>
Amount Paid to School Districts	\$734,248,763	\$758,878,495	3.35%
Appropriation	\$831,282,000	(Includes \$3,782,000 Appropriation)	

## Gaming Revenue YTD

	<u>(June) Prior Year</u>	<u>(June) Current Year</u>	<u>% Change</u>
Total Gaming Proceeds to Education	\$289,834,246	\$291,710,380	0.009%
Gaming Revenue Appropriated	\$353,112,706		

FY15 Classroom Trust Fund Distribution Including Current Month's Payment\* \$279,843,558

\*Includes \$13,105,978 unclaimed Lottery funds & \$8,665,050 carryover Gaming funds.

1. **General Revenue:** As you can note from the revenue figures for May, Missouri shared in the economic activity that increased across the nation as a whole. Spending for clothing, automobiles and building materials exceeded economist expectation and solidified a revenue trend that positioned the state to close the final month of the fiscal year in a positive position. The positive fiscal scenario for this year is most welcome as compared to the unanticipated downward spiral that occurred during the last half of FY14.
  
2. **Proposition C:** We are pleased to be able to say that Proposition C was sufficient to meet the appropriated amount of \$831,282,000 which is actually \$3,782,000 more than had been originally approved. Due to the strong revenue trend, the General Assembly approved a supplemental increase thereby allowing the Department to distribute more than could have otherwise been released. As a result, a little over \$921 was distributed per the WADA used in this calculation. We will all need to monitor this closely in the next year with hopeful anticipation that the current level of revenue will continue for a third consecutive year.
  
3. **Gaming Revenue:** Gaming revenues continue to hold modestly above prior years. Below are actual gaming revenues for comparable months in prior years.

May 2011	\$309,561,091
May 2012	\$311,017,777
May 2013	\$304,848,807
May 2014	\$289,834,246
May 2015	\$291,710,379

4. **FY15 Foundation Formula Payments:** In May we were able to distribute the foundation payment based upon an annualized amount of \$3,130,000,000. In the May memo, we indicated that we were optimistic there would not be a reduction in the June payment. Though we did have some revenue streams into the State Schools Money Fund that did not hit the appropriations mark, and Lottery availability to the formula was significantly short as was anticipated, it was possible to increase the June distribution by \$500,000. We are pleased that the June payment did not fall below the prior month.
  
5. **Formula Estimates for 2015-16 School Year:** Numerous questions have arisen relative to SAT projections or what the proration would be if HB 42 is signed into law. It is never possible to know the exact WADA for the upcoming year; hence, it is impossible to predict with certainty what the SAT will be. We can, however, provide numbers to show what it would be based upon assumptions relative to the May payment.
  - The Senate Appropriations staff has projected the availability of \$3,235,076,648 for formula funding in FY16.
  - If there had been that funding available for the May payment (adjusted to include estimated payment for 3 & 4 year old expansion in the two unaccredited school districts), it would have funded an SAT of \$6,131 at 100.06%.
  - This slight excess would enable a SAT of \$6,133 based upon the payment WADA for May.

Hopefully, this snapshot based upon the latest data available will provide a higher degree of assurance that it does appear that the increased appropriation for FY16 has basically eliminated the hold-harmless/formula issue. Should funds not be available to activate payments at or above a SAT of \$6,131 for the year and HB 42 becomes law, \$6,131 will be the lowest SAT that will be used and a proration will be applied for the 15-16 school year. Otherwise, all adjustments due to funding level would be made through the SAT. Regardless, the impact will be minimal due to the increased appropriation.

Years ago, when both my brother and I were in college, he made an observation that when the Fourth of July passed it seemed like the summer was almost over. By the time the next payment memo arrives, the Fourth of July will be well passed and the summer will truly be almost over. Try as we may to slow things down, time marches on.

It is my hope that over the next few weeks you will try to find some time to rest, relax, play, enjoy family and increase our appreciation for the wonderful country and state in which we live. As we watch and read the news reports every day, it is easy to see why so many seem to possess such a negative perspective about the future. The opportunity to work in school districts should enable us to cultivate a more positive outlook. To be around young people who possess yet unrealized potential should uplift us all. Each child comes to us with differing abilities, circumstances and aspirations. The work we do relative to molding and shaping the lives of children toward the accomplishment of goals some have never dreamed could be possible does make a difference!

Thanks for doing your part to maximize the opportunities for all children in Missouri.



Ronald Lankford