

School Finance

Monthly Newsletter

May 2015

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PAYMENT CALCULATIONS

May Foundation Payment Calculations

The May 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) with questions or concerns about the district’s calculations.

Prior Year (2013-14) Adjustment – Basic Formula

A third prior year recalculation was completed with the May payment. This recalculation was completed using the highest of the 2013-14 actual weighted average daily attendance (WADA), the 2012-13 actual WADA, or the 2011-12 actual WADA. Any adjustment to data will impact each district in the state since DESE is redistributing the 2013-14 fixed dollars. The proration percentage changes are:

June 2014	0.93282523
January 2015	0.92788515
March 2015	0.92787994
May 2015	0.92787959

Prior year correction payment amounts can be viewed by going to the payment transmittal for May 2015 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.

Guidance on the New Look of the Payment Transmittal

An e-mail was sent to the Superintendent, Finance Contact and Bookkeeper Contact at each school district on May 19, 2015, regarding the new look of the payment transmittal. If you have questions regarding this please feel free to contact School Finance at 573-751-0357.

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

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. The Classroom Trust Fund is one of the funding sources of the Basic Formula and, like other funding areas, we will not know exactly the funding level until the appropriation process concludes. 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:

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.

AUDIT REPORTS

2014-2015 Audit Schedule of Selected Statistics

A copy of the 2014-15 Schedule of Selected Statistics that is to be included in the 2014-15 audit report is available on the web at <http://dese.mo.gov/financial-admin-services/school-audits>. The district should print and keep a copy as a reference when it reviews the 2014-15 audit report prior to submitting the audit report to DESE. The district is encouraged to compare the information in the auditor reports on this Schedule to the data the district submitted through MOSIS, on Core Data, the Annual Secretary of the Board Report, or other reports and resolve any differences prior to submitting the audit report.

Fiscal Year 2015 Audit Process/Submission

The process for submitting and resolving school district audits became more automated beginning fiscal year 2014 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 (ASBR) Updates

Several changes have been made to the 2014-15 ASBR. These updates are listed on the School Finance web page at <http://dese.mo.gov/financial-admin-services/school-finance/annual-secretary-board-report-asbr>.

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.

Lease/Rental Reminders

Several questions have been raised lately regarding a district taking title to property at the end of a lease/rental contract or regarding students paying a nominal fee to take possession of property from a district that the district has been leasing/renting. Following are some important points to remember when leasing/renting property:

- Lease/rental amount paid from the General (Incidental) Fund.
- Included in current operating costs.
- District **will NOT take title** to property. In addition, if a district is leasing/renting property for a student the student should not be allowed to pay the district a nominal fee to take possession of the property since the district doesn't own the property. If this type of arrangement is going to occur the student would need to purchase the equipment from the company that the district is leasing/renting the property from since they actually own the property.

If district buys the item at the end of the rental and takes or assumes title to real property, the full amount expended for the real property will be deducted from the state aid payment in the year following the transfer of title to the district (per Section 177.088.11, RSMo).

Teachers Fund – Salary and Benefits

The requirement in Section 165.011.3, RSMo, to pay for employee benefits for certificated staff from the Teachers Fund has raised awareness of what fund to use to pay certain salaries and benefits. Being a member of the Public School Retirement System instead of the Public Education Employee Retirement System is not the determining factor of payment from the Teachers Fund. The nature of employment and required certification for the employment must be considered. The following list provides general guidance on the salaries and benefits to be paid from the Teachers Fund:

- Full-time, contract, and prorated portions of the costs for work performed by teachers (defined in Section 163.011(19), RSMo) who are considered to be in positions of a permanent nature;
- Instructional related supplemental duties included with the regular year contractual duties or required of the position;
- Part-time teachers who work less than full-time and perform work in positions of either a temporary or permanent nature;
- Certificated instructional aides or paraprofessionals employed in an instructional related position; and
- Benefits associated with the above described employees.

Salaries and benefits of employees with non-instructional duties are paid from the Incidental Fund. This includes the salary and benefits for a non-instructional supplemental assignments, such as:

- A teacher driving a bus route each day;
- An instructional aide or paraprofessional employed in an instructional related position that does not have a teaching certificate;
- A teacher who works as a maintenance worker part-time;
- A teacher who collects money at the gate during athletic events.

While it is not possible to list all the employment arrangements throughout the school districts, this information provides a framework for the district to determine the appropriate accounting fund for payment of salaries and benefits.

For questions regarding which fund is appropriate to pay salaries and benefits from for certain types of staff contact School Finance at 573-751-0357. For questions regarding which retirement system is appropriate for certain types of staff please contact Public School & Education Employee Retirement Systems of Missouri at 573-634-5290 or toll free at 800-392-6848.

Non-Certificated Educators – Attendance Hours Adjustment

Attendance hours for any educator without a valid teaching certificate will be disallowed for state aid payment purposes. State law requires all school district personnel who are responsible for working with students in an instructional or supervisory capacity during the school day to have a valid Missouri teaching certificate. This applies to in-school suspension teachers as well as those supervising study hall, recess, virtual courses taken in school, or other computer based instructional programs taken in school. A substitute certificate meets the requirement of a certificate when the employee is functioning as a substitute teacher in the absence of the teacher-of-record or is employed as the teacher-of-record.

A report is available on the Data Collection web application system which will identify educators within the district that do not have a valid certificate on file with the Department of Elementary and Secondary Education. To access this report in the Data Collection system, go to the left hand navigational tree and select Reports, then Special Reports, then Staff Certification.

The Department will prepare a list of educators meeting the following criteria:

1. did not hold a valid Missouri educator certificate for the Regular School year teaching assignment or;
2. has a certificate pending but did not initiate the required background check.

School districts notified they have an educator(s) that met the above criteria must provide School Finance with the attendance hours by building and by grade for all students who were under the supervision of those educators since the educator did not have a valid certificate. These hours of attendance will be excluded from the total hours of attendance for the school year.

Attendance Reporting

For guidance regarding various attendance reporting scenarios please refer to the School Finance website at <http://dese.mo.gov/financial-admin-services/school-finance/finance-topics-procedures>.

Extended School Year (ESY)

Extended school year (ESY) programs and regular approved summer school programs are separate and distinct programs. An ESY program is exempted from the one hundred twenty (120) clock hours of instruction for a minimum summer offering. However, LEAs may use ESY hours in conjunction with regular summer school hours to meet the minimum 120 clock hours for the minimum summer offering. Summer school hours and ESY hours will be collected in separate fields in the August MOSIS submission. ESY hours that are outside of the timeframe and days of summer school must be reported under the ESY hours filed in the August Enrollment and Attendance File, but ESY hours running in conjunction can be reported as either ESY hours or Summer School Hours.

Pupil transportation costs for extended school year programs for students with disabilities are eligible for state transportation funding. Students with disabilities route miles should be included on the Application for State Transportation Aid under Section III-Mileage Data, Eligible Route Miles, Students with Disabilities Approved Miles. If disabled and non-disabled students are transported on the same route, only the miles for students with disabilities should be reported as approved route miles. The difference between the students with disabilities approved route miles and actual miles traveled must be reported as disapproved route miles on the Application for State Transportation Aid under Section III-Mileage Data, Ineligible Miles. Miles should be reported on the Application for State Transportation Aid in the same year as the costs are reported on the Annual Secretary of the Board Report (ASBR).

SCHOOL GOVERNANCE

Transfer Timing Amendments to Existing Direct Deposit Agreement

During 1995 the Missouri Health and Educational Facilities Authority (MOHEFA) was charged with developing guidelines for and the administration of the Direct Deposit Program, which provides strong credit ratings for Missouri school districts. Since the inception of this arrangement school districts have not been required to obtain individual bond ratings prior to the issuance of General Obligation Bonds but rather have been able to enjoy the benefit of utilizing the bond rating for the State of Missouri resulting in the reduction of front end issuance costs to school districts. In addition, long term savings have been achieved by this arrangement resulting in an approximate twenty-five basis points reduction below what would have been market. It has been estimated that since the initiation of this Direct Deposit Program that total savings to Missouri schools has exceeded \$200 million.

While this program has been of tremendous benefit to school districts, the rapid change in the economic climate was becoming problematic for some school districts, especially those who rely more heavily on local property tax revenues. The original agreement called for bond payment amounts to be withheld from state payments during the months of March through December with no withholding during January and February. Since some district balances are at their lowest levels during the ending month of each calendar year cash flow issues began to arise.

Instead of 10 monthly transfers occurring in March through December it is now possible to skip either October/November or November/December and push the final 2 month transfers into January and February. This flexibility could ease cash flow issues for districts and possibly eliminate the need for some districts to borrow funds until local tax revenue is received.

If this is something that is of interest to your district please contact Roger Dorson, MOHEFA, or your district's bonding advisor for more information about the process.

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 eighth 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 May 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>
May 2015	65.093371	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 is scheduled for July 27-29, 2015, in Warrensburg. Registration forms for this training 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.

2015-2016 Transportation Appropriation

The 2015-16 House Bill 2 for the transportation appropriation is \$100,297,713, a decrease of \$10,000,000 from the appropriation of \$110,297,713 that will be used in the June 2015 calculation for state transportation aid.

Who must have a School Bus (S) Endorsement?

State statutes require drivers of any vehicle (including a personal vehicle) who are being compensated for transporting students to/from ANY school event/program to have an "S" endorsement on their license.

District employees (i.e., teachers, coaches, administrators, secretaries, school nurses, janitors, etc.) who transport students as an "incident" to employment (i.e., student illness, etc.), are required only to have a valid Class F operator's license.

District employees who are hired knowing they will be transporting school children as part of their job (i.e., regularly scheduled field trips, school sponsored activities, etc.) must have a Class E (for hire) license with a school bus (S) endorsement. Vehicles must weigh less than 26,001 lbs. and be capable of transporting 15 or less including the driver.

In addition, parents or individuals who enter into a contract with the district to transport students in a district owned/district leased vehicle and who are paid a lump sum amount, an hourly wage, or more than the AAA cost per mile must have a Class E license with an S endorsement. These parents or individuals must agree to provide transportation in a safe, inspected, insured, licensed vehicle.

Note: Any vehicle that is capable of transporting 11 or more including the driver must be a yellow school bus that complies with Missouri Minimum Standards for School Buses.

School Finance

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Deputy Commissioner's Comments

Revenue Trends YTD

	<u>YTD as of April FY14</u>	<u>YTD as of April FY15</u>	<u>Revenue Change</u>	<u>% Change</u>
Individual Income Taxes	\$5,310,000,000	\$5,760,000,000	\$450,000,000	8.47%
Sales & Use Taxes	\$1,610,000,000	\$1,650,000,000	\$40,000,000	2.48%
Corporate Inc. & Franchise	\$433,800,000	\$442,500,000	\$8,700,000	2.01%
Other Collections	\$317,400,000	\$340,200,000	\$22,800,000	7.18%
 Increase in Revenue YTD			 \$521,500,000	 6.80%
 Refunds (YTD)	 \$967,700,000	 \$975,900,000	 \$8,200,000	 0.85%
(A decrease in refunds enhances Net Revenue. An increase in refunds diminishes Net Revenue.)				
 Actual Net Revenue Status YTD	 \$6,703,500,000	 \$7,216,800,000	 \$513,300,000	 7.66%

School District Trust Fund (Proposition C) YTD

	<u>(May) Prior Year</u>	<u>(May) 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>(May) Prior Year</u>	<u>(May) Current Year</u>	<u>% Change</u>
Total Gaming Proceeds to Education	\$289,834,246	\$293,376,633	0.0497%
Gaming Revenue Appropriated	\$353,112,706		

YTD Classroom Trust Fund Available FY15* \$279,843,558

*Includes \$13,105,978 unclaimed Lottery funds

1. **General Revenue:** The month of April was a tremendous revenue month for Missouri. While the year had been ahead of last year, most were somewhat surprised by the year-to-date increase of 7% over the prior year. As the result of the strong position, the Governor was able to release several appropriations that had been previously restricted at the beginning of the fiscal year. Among the releases were \$10,000,000 in transportation funds that will be distributed in the June payment. Hopefully, this trend will hold for May and June. If that does happen it will place the state in a much better position going forward into FY16.

2. **Proposition C:** While this year has been up, Prop C revenues have slowed over the past two months. Over the first nine months we saw an average of slightly more than \$70 million per month. This rate of revenue growth was the reason a supplemental appropriation request for \$3.78 million was recently approved by the General Assembly. During the two most recent months, however, revenues have decreased to just under \$62 million per month. Due to the fact that the actual business days in May prior to our draw down of funds for the May payment were fewer than normal, we are optimistic that the final payment in June should be greater than what was available in April or May.

3. **Gaming Revenue:** As was the case in April, gaming revenue continues to hold and is slightly ahead of where it was one year ago. Though we have seen yearly decreases for the past several years, as of April 2015, we continue to trend slightly ahead of last year. Below is a tracking of YTD revenue status for the past five years.

May 2011	\$309,561,091
May 2012	\$311,017,777
May 2013	\$304,848,807
May 2014	\$289,834,246
May 2015	\$293,376,556

4. **FY15 Foundation Formula Payments:** We continue to analyze the funds available for distribution through the formula. We had reported last month that in May there could be a revised estimate that would result in a slight positive increase in the annualized estimate. Based upon that analysis, and more positive revenue trend, we were able to increase this month's annualized payment to \$3,130,000,000, which is \$3,000,000 above the annual amount upon which the February payment was made. We continue to be optimistic that the final June payment will be based upon at least that amount and avoid a decrease in the final payment.
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.

It is hard to believe that the 2015 Session of the Missouri General Assembly has come to a close. It, like the 2014-15 school year, seems as though it should still have considerably more time before the final bell should ring. That said, both are now about to be forever etched into history to be reflected upon as to what was accomplished. I know that over the years, I would reflect and sometimes wish things had gone differently in the school year just passed. Frequently, I would wish this or that but ultimately I would conclude what's done is done. The real question was, what have I learned from the past year that would cause me to do things differently going forward?

When I think of the critical roles we have as we work each day to positively impact the future of our students I hope that each of us spends time in the weeks ahead reflecting on that question. The past year is finished but we are on the brink of another year of educational growth and development of our students. It is in their best interests we strive to do what we do each day.

My best to you all.



Ronald Lankford