

# School Finance

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## PAYMENT CALCULATIONS

### May Payments

#### **Basic Formula**

The payment was based on the current data available for Fiscal Years 2021, 2020 and 2019 weighted average daily attendance (WADA). Governor Parson announced the release of over \$123.3 million in Foundation Formula funds that had been withheld. The release of funds was spread over the March and April payments resulting in no proration percentage for the May payment. At this time, it appears this release of funds should result in local education agencies (LEAs) receiving the full State Adequacy Target of \$6,375 through the June payment.

#### **Classroom Trust Fund**

The payment was calculated using SY 2020 average daily attendance data (ADA). Cash available continues to run below appropriated levels. Predicting the exact level of total receipts for FY 2021 is not possible at this time, but current trends indicate a range of \$390 to \$400 per prior year ADA.

#### **Proposition C**

The payment was based on SY 2020 weighted average daily attendance (WADA). Collections have trended upward throughout the fiscal year, with receipts through the March payment projecting to an annual amount of \$1,025 to \$1,048 per WADA.

#### **Transportation**

The Transportation payment is based on SY 2020 cost, miles, and ridership data. See the Transportation section of this memo for more information.

#### **Small Schools Grant**

The payment was calculated using SY 2020 average daily attendance data (ADA) and tax levy data.

**Prior Year (2019-20) Adjustment**

Each year the prior year’s Classroom Trust Fund, Basic Formula, Small Schools Grant, Prop C, and Transportation payments are recalculated to reflect the best actual data applicable for that payment year. The 2019-20 Basic Formula calculations were made using the highest of the 2019-20 weighted average daily attendance (WADA), the 2018-19 actual WADA, or the 2017-18 actual WADA. Districts will receive a positive or negative recalculation based on the current data. Any adjustment to data will impact each district in the state since DESE is redistributing the 2019-20 fixed dollars. The Formula WADA increased from the June payment by 2,856.7554 (need to update yet). The change is as follows:

June 2020 Proration Percentage	95.204380%
November 2020 Recalculated Proration Percentage	94.763816%
May 2021 Recalculated Proration Percentage	94.770512%

Prior year correction payment amounts can be viewed by going to the payment transmittal for May 2021 and clicking on the dollar amount of the district’s Basic Formula, Classroom Trust Fund, Small Schools Grant, Prop C, and Transportation payments. These numbers are a hyperlink to detail the amount of payment contributed to the current year payment as well as the prior year correction amount.

**FISCAL YEAR 2022 BUDGET ESTIMATES**

**State Adequacy Target (SAT) and Threshold Recalculation**

The SAT and related Thresholds for FY 2021 and 2022 are as follows:

Item	Amount
State Adequacy Target FY 2020	\$6,375
Free & Reduced Lunch Threshold	29.45%
Special Education (IEP) Threshold	12.83%
Limited English Proficiency Threshold	2.07%

**Fiscal Year 2022 Budget Estimates**

	Basic Formula <sup>3</sup>	Classroom Trust Fund <sup>1</sup>	Prop C <sup>2</sup>	Small Schools Grant \$10M <sup>1</sup>	Small Schools Grant \$5M <sup>4</sup>	Transportation
SAT/Amount						
Per/% Increase	\$6,375	\$422	\$1,047	\$270	\$140	Unknown
Governor’s Budget	\$3,561,737,794	\$350,254,932	\$958,400,000	\$10,000,000	\$5,000,000	\$113,947,713
Denominator		830,000*	915,000*			

<sup>1</sup>ADA /<sup>2</sup> WADA/ <sup>3</sup>FWADA / <sup>4</sup> Tax-Rate WADA

\*ADA and WADA amounts are estimated as the impact of COVID-19 and applying 163.021.4, RSMo, to the payment.

Remember that these amounts will only be achieved if revenue is available to fund at the level appropriated.

### 163.021.1(4), RSMo. Impact on Payments

163.021.1(4), RSMo. states “Computes average daily attendance as defined in subdivision (2) of section 163.011 as modified by section 171.031. Whenever there has existed within the district an infectious disease, contagion, epidemic, plague or similar condition whereby the school attendance is substantially reduced for an extended period in any school year, the apportionment of school funds and all other distribution of school moneys shall be made on the basis of the school year next preceding the year in which such condition existed.”

For FY 2022, districts’ Basic Formula payments will process as normal by including the greater of the FY 2020, FY 2021 or an estimate of FY 2022. For Classroom Trust Fund and Prop C, School Finance will utilize the greater of the FY 2021 or FY 2020 ADA or WADA for payment purposes. For the Small Schools Grant, FY 2021 ADA will be used to determine if a district qualifies for the grant, then the greater of FY 2021 or FY 2020 ADA will be used for payment purposes (capped at 350 ADA per statute requirements). Districts will not need to take any action for a prior year to be utilized for payment purposes when beneficial to the district under this provision. This provision does not apply to charter schools, but a similar approach will apply to the Classroom Trust Fund and Prop C payments to charters for 2021-2022 under the 5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting rule.

## STATUTORY WAIVERS

### Statutory Waivers Extended

Per the extension of the State of Emergency to August 31, 2021, as recently announced by Governor Parson, the following education-related statutory waivers are in effect:

- Use of School Buses – Section 163.161.1, RSMo
- Professional Development Fund, etc. – Section 160.530, RSMo
- Retired Member of PSRS Working for a District – Sections 169.560.1 and .2, RSMo
- Retired Member of PSRS Working for a District – Section 169.660.2, RSMo
- Hearings for Unaccredited or Provisionally Accredited Districts – Section 162.081.2, RSMo

### Statutory Waivers Terminated

The following education-related statutory waivers have been terminated:

- Hold Harmless Districts Exempt from Withholdings – Section 163.031.7, RSMo
- Transfers to and from the Incidental Fund – Section 165.011, RSMo
- Audit of Records – Section 165.121.4, RSMo

Also the State Board Rule 5 CSR 30-660.085 Attendance Hour Reporting is set to expire on July 30, 2021, and will not be applicable in future years.

## AUDIT REPORTS

### 2020-21 Audit Schedule of Selected Statistics

A copy of the 2020-21 Schedule of Selected Statistics that is to be included in the 2020-21 audit report is available on the [School Audit](#) webpage. The district should print and keep a copy as a reference when it reviews the 2020-21 audit report prior to submitting the audit report to DESE to ensure the **updated schedule** is used by the auditor and included in the report. The district is encouraged to compare the information in the audit on this Schedule to the data the district submitted through MOSIS, Core Data, the Annual Secretary of the Board Report, or other reports and resolve any differences prior to submitting the audit report.

## IMPORTANT REMINDERS AND TOPICS OF INTEREST

### Bonuses/Stipends/Extra-Duty Pay

Several Missouri constitutional provisions prohibit extra compensation to be paid to public employees. In addition, the Teacher Tenure Act, case law, and Opinions of the Attorney General provide that in Missouri, it is unlawful to give bonuses to public employees. When an LEA wants to compensate an employee with a stipend for extra work beyond an employee’s regular contract, then the LEA must develop written documentation beforehand that indicates the extra work to be performed, the date(s) of performance, and the amount or rate to be paid to the employee. A written agreement, if established, must also be signed by a representative of the LEA and the employee to show the acceptance of the terms. If an LEA plans to pay compensation for work beyond an employee’s regular contract, proper processes must be in place to document the extra work performed.

In addition, if paid with federal funds, the employee must complete time and effort documentation that supports the extra work beyond the employee’s regular contract. This documentation could be a semi-annual time certification or monthly personnel activity reports.

LEAs should consult their legal counsel with any questions about these provisions.

### Fund Transfer Maximums

Transferring money between funds is governed by statute and there is limited authority to transfer money from the General Fund to the Capital Projects Fund. There is no statutory authority to transfer above the maximum amount calculated.

All statutorily allowed transfers are outlined in a [Transfer](#) guidance document posted on the School Finance website under Topics and Procedures. Before planning large capital outlay projects, districts need to be aware of statutory transfer allowances and maximum transfer amounts. Below is a summary of the transfers allowed to be made between the General Fund and the Capital Projects Fund.

	Transfer Type	Transfer From	Transfer To	Note
004	Transportation Calc Cost	General (Incidental) Fund	Capital Projects Fund	Limited, amount posted under the School Finance Website under <a href="#">Data and Reports</a> .
005	Area Career Center	General (Incidental) Fund	Capital Projects Fund	Must be used to satisfy expenditures in the capital projects fund for state approved area vocational schools located within the district.
006	Grant Match	General (Incidental) Fund	Capital Projects Fund	Limited to local match percentage
007	DNR Energy Conservation Loans	General (Incidental) Fund	Capital Projects Fund	Limited to the yearly amount of cost savings certified when entering into the Energy Loan.
008	Food Services	General (Incidental) Fund	Capital Projects Fund	Limited to balances in the Food Service Account
009	Student Activities	General (Incidental) Fund	Capital Projects Fund	Used only if the Student Activities has the money or raised the money for a purpose that must be paid from the Capital Project Fund.
010	\$162,326 or 7% x SAT x WADA	General (Incidental) Fund	Capital Projects Fund	Limited, amount posted under the School Finance Website under <a href="#">Data and Reports</a> . Can never transfer above the maximum transfer amount.
016	FY06 Designated Levy or 5% x SAT x WADA	General (Incidental) Fund	Capital Projects Fund	Limited, amount posted under the School Finance Website under <a href="#">Data and Reports</a> . Cannot be used in conjunction with the 7% transfer.
018	Guaranteed Energy Performance Contract	General (Incidental) Fund	Capital Projects Fund	Limited to the yearly amount of cost savings certified when entering into the Guaranteed Energy Performance Contract.

## Over-Transfer of Funds

When planning transfers, it is essential that the district make an accurate estimate of the new fiscal year's expenditures from the Capital Projects Fund. If total expenditures versus revenues are not realistic, the district may have difficulty paying for those budgeted expenditures.

If the district exceeds its transfer ability "the Department of Elementary and Secondary Education shall deduct from a school district's state aid calculated pursuant to Section 163.031, RSMo, an amount equal to the amount of any transfer of funds from the Incidental Fund to the Capital Projects Fund or Debt Service Fund performed during the previous year in violation of this section; except that the state aid shall be deducted over no more than five school years following the school year of an unlawful transfer based on a plan from the district approved by the Commissioner of Elementary and Secondary Education", Section 165.011.6, RSMo.

## Summer School Student Attendance

To claim summer school attendance hours for state aid, the district must have an approved summer school. Summer school must be separate from your regular school term. Summer school also cannot be required.

Also, be aware that a student can only attend one school district/charter summer school. Section 167.227, RSMo, states, "No pupil shall attend summer school classes in more than one district during any one summer." If a student attends summer school in more than one district, the district that the student attended first will be the only district allowed to report the attendance hours for state aid.

Per the [ESSER](#) and [ESSER II](#) guidance documents, ESSER funds may be used to support summer school programs to the extent that such expenditures are related to preventing, preparing for, and responding to COVID 19 and the costs are reasonable and necessary. For summer school reimbursement, LEAs would be able to claim under ESSER the difference between the cost of instruction and the revenue generated by ADA through the Foundation Formula and Prop C sources. Likewise, LEAs can claim under ESSER the cost of providing supplemental or remedial service expenses during the school year in excess of what is reimbursable through the Foundation Formula. LEAs that utilize ESSER funds for all summer school or all remedial program expenses may not claim ADA for those same services. The LEA cannot be paid twice for the same supplemental service.

Note: Summer school transportation and transportation to support supplemental instruction during the school year are allowable uses of both ESSER funds and GEER Transportation Supplement funds. Any student transportation expenses funded under the CARES/CRRSA/ARPA relief programs should be coded to Function Code 2558 – Non-Allowable Transportation to avoid double claiming for reimbursement. The miles associated with these costs should not be reported on the Application for State Transportation Aid.

## PDC Expenditure Requirements Modification Enacted August 28, 2018

While the 1% PDC spending requirement has been waived for FY 2021 as noted above, the information below applies to FY 2022.

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 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 or special education 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.

Effective August 28, 2018, HB 1606 modified 160.530.1, RSMo, to allow "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." Any portion of the amount allocated and not expended during the year must be shown as a part of the restricted fund balance on June 30.

Function Code 2214 may **only** be used to code those expenditures made to meet the requirement of Section 160.530, RSMo, described above. Any instructional staff professional development required by other programs or expenditures made that do not meet the requirement of Section 160.530, RSMo, should be coded to Function Code 2213. Expenditures coded to Function Code 2214 with a source code or project code that indicates use of funds other than Basic Formula funds will not be allowed. If improper coding has occurred the district will be required to make adjusting entries and amend the Annual Secretary of the Board Report (ASBR) as necessary.

### State of Missouri Vendor Service Portal – DESE Payments

DESE has the ability to process a school payment any business day of the month. Therefore, if the State of Missouri Vendor Services portal reflects a payment number beginning with PV 500 Q11xxxxxxx, please go to School Finance Payment Transmittal page to determine the purpose of the payment received. All PV 500 Q11xxxxxxx payments are reflected on the School Finance Payment Transmittal page. Note that the Basic Formula payment is processed no sooner than the 21<sup>st</sup> of the month, unless the 21<sup>st</sup> is a weekend then the date varies at most by one day before or one day after the 21<sup>st</sup>.

Questions regarding payments found on the Payment Transmittal page should be directed to the appropriate contact found on the [Payment Contact List](#) located on the payment transmittal.

The below payment numbers will NOT be reflected on DESE payment transmittal and questions can be directed to Lanelle Hoecker, 573-526-4682, Lanelle.Hoecker@vr.dese.mo.gov:

PV E063xxxxxxx – DESE Disability Determinations  
 PV E064xxxxxxx – DESE Disability Determinations  
 PV E066xxxxxxx – DESE Vocational Rehabilitation

The below payment numbers will NOT be reflected on DESE payment transmittal and questions can be directed to Jennifer Frank, 573-751-8291, Jennifer.Frank@dese.mo.gov:

PV QCOxxxxxxx – reimbursement for use of a building or committee member reimbursement

### Lease/Rental Reminders

Several questions have been raised recently 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 amounts are 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 does not 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).

### Payment of Lease Purchase Debt

When a school enters into a lease purchase as allowed by Section 177.088 or 177.082, RSMo, to purchase an item that would, if purchased outright, be considered a supply and paid for out of the General Fund, the debt must be repaid from the Capital Project Fund as directed by Section 165.011, 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 raises 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;
- DESE 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 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 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 different type of staff, please see the [Salary Coding Guidance](#) document or contact School Finance at 573-751-0357. For questions regarding which retirement system is appropriate for different type 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 that are notified they have an educator(s) that meets 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.

## SCHOOL GOVERNANCE

### Family Education Rights and Privacy Act (FERPA)

On many occasions, school district officials have questions directed to them regarding data privacy and the Family Education Rights and Privacy Act (FERPA). A good source of information regarding these two areas is found on the Private Technical Assistance Center (PTAC) website. The PTAC website can be accessed at <https://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html>.

### Transfer Timing Amendments to Existing Direct Deposit Agreements

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 at least two months any time during the year. 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 MOHEFA, or your district’s bonding advisor for more information about the process.

## STUDENT TRANSPORTATION

### 2020-21 State Transportation Aid Calculation

The FY 2021 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 can be found [here](#).

This is the eighth live state transportation calculation made for the current year. The calculation is based on SY 2020 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 2021 calculation follows. 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 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 2021	69.378807%	4.963513	-1.381142



## NEW Federal Entry Level Driver Training (ELDT) – Effective Date February 7, 2022

More resources to prepare for the February 7, 2022, new Federal Entry-Level Driver Training (ELDT) Regulation, can be found on the [Federal Motor Carrier Safety Administration](#) website. It contains a link to a recorded webinar discussing the new regulation, a frequently asked questions document, and training provider resources including an ELDT checklist and a curricula summary.

## State Aid for Transportation of Pupils Statute Waived

As stated in the March 30, 2021 DESE Update, a requirement of the state aid for transportation of pupils statute has been waived through August 31, 2021. This waiver means the miles driven by school buses that are delivering food and/or remote learning opportunities to students (Distanced Instruction allowance ends as of July 30, 2021), and/or providing Wi-Fi near students' homes, are allowable transportation costs (under the district's emergency preparedness plan) and may now be reported as eligible route miles on the Application for State Transportation Aid. Amid COVID-19 school closures, schools continue to take food and school to Missouri students, instead of bringing students to school.

## Certified School Bus Driver Instructor Training

The Certified School Bus Driver Instructor recertification training will be held in Columbia on July 20, 2021. The Certified School Bus Driver Instructor workshop is July 28-30, 2021, in Warrensburg. Registration forms for this training and a listing of all current certified School Bus Driver Instructions are available [here](#).

## School Finance

P.O. Box 480  
205 Jefferson Street  
Jefferson City, MO 65102  
Phone # (573) 751-0357  
Fax # (573) 526-3897

<https://dese.mo.gov/financial-admin-services/school-finance/>



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