

# School Finance

June 2022



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## Payment Calculations

### Basic Formula

The payment was based on the current data available for Fiscal Years 2021-22, 2020-21, and 2019-20 weighted average daily attendance (WADA). Calculation documentation can be found linked on the payment transmittal.

### Classroom Trust Fund

The payment was calculated as allowed by Section 163.021.1(4), RSMo using the higher of FY 2020-21 or FY 2019-20 average daily attendance (ADA) data.

### Proposition C

The payment was calculated as allowed by Section 163.021.1(4), RSMo using the higher of FY 2020-21 or FY 2019-20 weighted average daily attendance (WADA) data.

### Transportation

The FY 2021-22 state transportation aid calculation is available through the School Finance website. Select Monthly Financial Reports, input County District number, and the Payment Transmittal is then displayed. Click on the revenue name “Transportation” on the Payment Transmittal to access the transportation aid calculation. The percent of reduction to the calculated entitlement and A & B factor for the FY 2021-22 calculation follows below.

<u>Month</u>	<u>Reduction Factor</u>	<u>A Factor</u>	<u>B Factor</u>
June 2022	58.861244%	4.423914	-1.191612



[Point of Interest](#)

ASBR Data is be used in a variety of reporting. Please ensure all data in the ASBR is correct and all expenditures are coded to appropriate project codes if applicable.

## Small Schools Grant

The payment was calculated as allowed by Section 163.021.1(4), RSMo using the higher of FY 2020-21 or FY 2019-20 average daily attendance (ADA) data and tax levy data.

## Fiscal Year 2022 Budget Estimates

Payment	SAT/Amount Per/% Increase	Appropriation	Denominator
Basic Formula <sup>3</sup>	\$6,375.00	\$3,561,737,794	
Classroom Trust Fund <sup>1</sup>	\$430.38	\$350,254,932	813,832
Prop C <sup>2</sup>	\$1,213.66	\$1,112,291,000	916,303
Small Schools Grant \$10M <sup>1</sup>	\$255.35	\$10,000,000	
Small Schools Grant \$5M <sup>4</sup>	\$144.41	\$5,000,000	
Transportation <sup>5</sup>	21.29%	\$113,947,713	

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

<sup>5</sup> Percentage increase in appropriation will affect each LEA differently. See transportation calculation for actual reimbursement amounts.

A Supplemental Appropriation for Prop C has been passed for FY22 in the amount of \$153,891,000 and is included in the number above.

## Fiscal Year 2023 Governors Recommendations

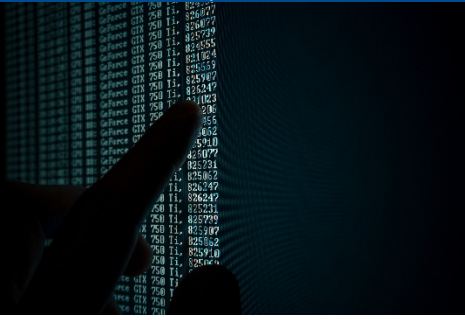
Payment	SAT/Amount Per/% Increase	Appropriation	Denominator
Basic Formula <sup>3</sup>	\$6,375.00	\$3,561,737,794	
Classroom Trust Fund <sup>1</sup>	\$429	\$349,005,372	813,800
Prop C <sup>2</sup>	\$1,259	\$1,153,426,000	916,300
Small Schools Grant \$10M <sup>1</sup>	\$250	\$10,000,000	
Small Schools Grant \$5M <sup>4</sup>	\$140	\$5,000,000	
Transportation	188.21%	\$328,411,105	

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

Remember that these amounts will only be achieved if revenue is available to fund at the level appropriated. If dedicated revenues exceed the appropriation level, a supplement appropriation may be necessary.

### Point of Interest

Calculation tools to help with revenue projects can be found on the [School Finance Calculation Tools](#) webpage.



## Miscellaneous Finance Topics

### Transportation Supplement

Transportation Supplement Grant has been extended and can now be used for funds obligated through September 30, 2022. The [Grant Guidance Document](#) can be found on the [DESE COVID Relief Information page](#).

If the LEA has claimed all funds, please make sure to submit the FER.

### 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.

## State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2022-23 and 2023-24 are as follows:

Item	Amount
State Adequacy Target	\$6,375.00
Free & Reduced Lunch Threshold	30.95%
Special Education (IEP) Threshold	13.11%
Limited English Proficiency Threshold	2.29%

### DVM for FY 2023

The dollar value modifier (DVM) for FY 2022 may be viewed [under State Aid Payment Data](#) Portion of the School Finance website.

### 2022-2023 ACH Dates

The 2022-23 Automated Clearinghouse (ACH) transfer dates are located on the School Finance website under Financial Reports. Below is also a list of those dates:

ACH Deposit Dates	
Payment transmittals will be available the business day prior to the ACH date.	
July 21, 2022	August 22, 2022
September 21, 2022	October 21, 2022
November 21, 2022	December 21, 2022
January 20, 2023	February 21, 2023
March 21, 2023	April 21, 2023
May 22, 2023	June 21, 2023

[Point of Interest](#)

All COVID Relief Fund grant information can be found on the [DESE COVID Relief Information](#) webpage.

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

DESE has determined that FY 2022 student attendance has been broadly impacted by the COVID-19 pandemic, specifically due to the Delta and Omicron variants that occurred during the school year. As such, payment calculations for districts will include the use of FY 2020 ADA and WADA values as outlined below.

Section 163.021.1(4), RSMo indicates that “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.”

By applying this provision to FY 2023 payment calculations that rely on pandemic-impacted attendance years, the Basic Formula, Classroom Trust Fund, Prop C, and Small Schools Grant will be adjusted. Districts’ Basic Formula payments will include the greater of the FY 2020, FY 2021, FY 2022, or an estimate of FY 2023 WADA. For Classroom Trust Fund and Prop C, School Finance will utilize the greater of the FY 2020, FY 2021, or FY 2022 ADA or WADA for payment purposes. For the Small Schools Grant, FY 2022 ADA will be used to determine if a district qualifies for the grant, then the greater of FY 2020, FY 2021, or FY 2022 ADA will be used for payment purposes (not to exceed 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 statutory provision does not apply to charter schools, but an administrative rule revision has been approved to adopt a similar approach under 5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting for FY 2022.

### **1% Professional Development Expenditures – 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.

In FY 2022 the following provision in Section 160.530.1 RSMo, applies as the amount appropriated and expended for transportation is less than twenty-five percent of the allowable cost of providing pupil transportation.

Section 160.530.1, RSMo states “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, RSMo 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.

The PDC 1% allocation requirement for the 2021-22 school year is available on the School Finance website under [Data and Reports](#). Note: this spending requirement has been waived for the 2020-21 year.

#### Point of Interest

Information regarding Attendance Hour reporting for the 2022 School Year can be found on the [Attendance Reporting Guidance](#) document located under Finance Topics & Procedures on the School Finance Webpage.

## Calendar

### School Calendar Requirements

Missouri statute directs that each school board shall prepare annually a calendar for the school term per Section 171.031.1, RSMo. The school term shall consist of one thousand forty-four hours of actual pupil attendance, and "school day" shall mean any day in which, for any amount of time, pupils are under the guidance and direction of teachers in the teaching process. For kindergarten and prekindergarten grade levels the board shall provide a minimum of five hundred twenty-two hours of actual pupil attendance in a term. In short:

There is an hour requirement of 1,044 hours or 522 hours in session for half-day kindergarten or prekindergarten programs claimed for state aid.

There is also a weather make-up hour requirement.

- 36 planned make-up hours are required.
- The LEA school cannot go below 1,044 hours in session, or 522 hours in session for half-day kindergarten or prekindergarten programs claimed for state aid, unless forgiven by weather make-up requirements.

Weather make-up requirements are:

The first 36 weather hours are made up and then half the amount thereafter up to 48 hours, for a maximum of 60 total make-up hours.

### 1% Professional Development Expenditures - FY 2023

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.

If transportation funding remains at the budgeted amount of \$328,411,105, the provision of Section 160.530.1, RSMo requiring the full one percent (1%) funds to be spent will apply. Districts will be required 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.

### Audit Reports

A copy of the 2022-23 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 2021-22 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.

### Transfer Maximums – 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 Data & Reports](#) webpage. These are the final calculations for the 2020-21 year.

#### Point of Interest

Final FY 2021-22 transfer amounts have been posted on the School Finance Website under the [Data & Reports webpage](#). Final amounts will be posted after the June payment is completed.

## Summer School 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.

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, ESSER II and ESSER III 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. That means no attendance hours should be included for students serviced in a summer school program paid for with ESSER, ESSER II and ESSER III funds. Attendance hours and absent hours should be zero in the August Enrollment and Attendance MOSIS file submission.

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.

## Data Reporting

Once a MOSIS Cycle has been completed, it is important to verify that data has moved into Core Data and that the data appears correct. The report menu in Core Data provides numerous reports to help with this verification process.

## Relief Fund Reminders

Grants expiring September 30, 2022 are:

- ESSER I
- Student Connectivity
- Transportation Supplement

If an LEA is using expenditures from a fiscal year to claim any of the various relief funds, it is necessary to ensure the expenditures are coded with the appropriate assigned project code and ensure the Annual Secretary of the Board Report reflects the proper source of funds and project code associated with the expenditure.

### Point of Interest

Transportation Supplement Grant has been extended and can now be used for funds obligated through September 30, 2022.

The [Grant Guidance Document](#) can be found on the [DESE COVID Relief Information page](#).

## Payment Request Deadlines

Federal Grant payment requests must be submitted no later than June 20, 2022 to receive the funds by June 30, 2022. Several CTE state grants have different deadlines which can be found on the [2021-22 Career and Technical Education \(CTE\) Finance Calendar](#).

## FY 2023 Teacher Salary Budget Items

HB 3002 for FY 2023 includes two teacher salary enhancement programs. The [Teacher Baseline Salary Grant](#) is a \$21.8 million grant program that will provide LEAs (districts and charter schools) with an opportunity to raise the salaries of individual teachers to \$38,000, with 70% of the salary increase funded by this state level grant program. The LEA will be responsible for the remaining 30% and any related benefits. Additional information about this grant opportunity, including a guidance document and a recorded webinar, can be found at the linked webpage above.

A second teacher salary budget item in HB 3002, awaiting consideration by the Governor, is \$37.5 million to re-establish the Career Ladder program, designed to provide additional salary to teachers for performing additional specified duties. In addition, SB 681 includes provisions to modify the structure of the Career Ladder program, including lowering the local match requirement from 60% to 40% and lowering the years of experience required for eligibility from five to two. If signed by the Governor, these provisions will take effect on August 28, 2022. DESE will also develop guidance information and an application process for Career Ladder this summer, and will update existing administrative rules as needed before implementing this program. The Career Ladder program is also subject to annual appropriations.

Additional funding for school transportation included in HB 3002 can free up local funds to support these grant efforts. Participation by eligible LEAs is encouraged once the grant programs become available.

## FY 2023 Transportation Budget

HB 3002 for FY 2023 provides a significant one-time increase for Transportation State Aid Payment, pending final approval by the Governor. The payment calculation is based on prior year allowable cost, riders, and mileage. Transportation is paid only for eligible riders and eligible route miles. Allowable cost (Line 26 of the Transportation State Aid Payment Calculation sheet) is the cost that flows into the transportation calculation. Eligible cost (Line 45 + Line 49) is the amount eligible for the payment calculation. The maximum Transportation State Aid Payment per law is 75% of your eligible cost (line 50). An LEA's Transportation State Aid Calculation can be found on the Payment Transmittal. Click on the word "Transportation" located on the Revenue Code column to open the payment calculation.

The ultimate funding status of the FY 2023 Transportation State Aid Payment will not be known until all LEAs submit the Annual Secretary of the Board Report (ASBR) for FY 2022. Increased fuel and driver costs in FY 2022 could impact the final funding percentage level. If 75% of total reimbursable costs exceeds the appropriation, there will be an appropriation adjustment to Line 50, represented on Line 51, to then calculate the total annualized Transportation State Aid Calculation shown on Line 52.

To help project the LEAs Transportation State Aid Payment the department has developed a [Transportation Aid Calculator](#) LEA's can use to project their transportation funding. Information used in this calculation tool should be actual revenue, expenditures, depreciation, riders and mileage from the FY 2022 year.

### Point of Interest

An ASBR 101 presentation has been recorded and posted to the [School Finance Related Webinars](#) webpage.

## 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.

## 2021-2022 Attendance Reporting

For guidance regarding various attendance reporting scenarios please refer to the [Attendance Reporting](#) guidance document on the School Finance website. Topics included in the document include:

- Attendance & Credit Recovery
- Breakfast in the Classroom
- District Paid Local Effort
- District Paid Tuition
- Early Dismissal of Seniors
- Excused Absences
- Map Testing
- Out-of-School Suspension
- Parent Paid Tuition
- Zero Hour
- Attendance when Participating in Sanctioned Programs Activities
- Moving between Onsite and Virtual Courses
- Non-Tradition Methods of Instruction
  - Virtual Courses
  - Computer Based Courses
  - Homebound Instruction
  - Correspondence Courses
  - School Flex Program
- Remediation Hours

## FY 2021-22 Annual Secretary of the Board Report (ASBR)

Some changes have been made to the 2021-22 ASBR. These updates are listed on the [School Finance ASBR web page](#). The ASBR is now open for view and save, but will not be allowed to be submitted until July 1, 2022.

There is an [ASBR User Guide](#) as well as an [ASBR 101](#) recorded webinar to assist with the completion of the ASBR. ASBR is due August 15, 2022 by midnight.

## FY 2022-23 Contacts Information

Much of the notification process used for the ASBR, payments, and other correspondence is done by e-mail. In order to provide proper and timely notification, DESE must have an accurate e-mail address for the person(s) responsible for financial functions. The e-mail addresses must be reported on Core Data Screen 3 for the ASBR, Finance, and Bookkeeper contacts, as well as, Screen 4 for the Superintendent. Please check all of the information on the appropriate Core Data Screens to ensure the contact person's name, e-mail address, and phone number are correct.

### Point of Interest

Calculation tools to help with revenue projects can be found on the [School Finance Calculation Tools](#) webpage.



## School Governance & Transportation

### Boundary Change

If there is a change in your school district's boundary following the June election, please send a copy of the ballot with the legal description of the boundary change to the School Financial and Administrative Services Section.

### Residency – Due Diligence

As you begin to prepare for registration later this summer it is important to provide due diligence to residency. It is important to accurately report the residency status of students in all reporting done throughout the year. Acceptable forms of verification are provided on our [Residency](#) webpage.

### State Transportation Aid Calculation

See payment section above.

### Certified School Bus Driver Instructor Training

The Certified School Bus Driver Instructor recertification training will be held in Columbia on July 19, 2022. The Certified School Bus Driver Instructor workshop is scheduled for July 27-29, 2022, in Warrensburg. The three day certification workshop registration can be found [here](#). The one-day re-certification workshop registration can be found [here](#).

A listing of all current Certified School Bus Driver Instructors can also be viewed [at Certified Bus Driver Instructors | Missouri Department of Elementary and Secondary Education \(mo.gov\)](#).

### Federal Entry Level Driver Training (ELDT) Effective as of February 7<sup>th</sup> 2022 Key Information

Information on the new Federal Entry Level Driver Training can be found on the [Student Transportation](#) website. This became effective February 7, 2022, and after that date, entry-level employees who are obtaining their CDL or Bus Endorsement are required to undergo the training outlined under these [federal guidelines](#). For more information, contact David Tramel at [David.Tramel@dese.mo.gov](mailto:David.Tramel@dese.mo.gov) or 573-751-0357.

### 2021-22 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, 2022.

### [Point of Interest](#)

Calculation tools to help with revenue projections and inclement weather tracking and required make-up can be found on the [School Finance Calculation Tools webpage](#).

## School Finance Contact Information & Staff Changes

Name	Duties
<p><b>David Tramel</b>                      Coordinator, Administrative and Financial Services  <a href="mailto:David.Tramel@dese.mo.gov">David.Tramel@dese.mo.gov</a></p>	<p>Contact for Governance questions or Transportation question other than Transportation data reporting or Transportation payment.</p>
<p><b>Tammy Lehmen</b>                      Coordinator, School Finance  <a href="mailto:Tammy.Lehmen@dese.mo.gov">Tammy.Lehmen@dese.mo.gov</a></p>	<p>Contact for districts in counties 048 &amp; Kansas City Charters 347-347.                       Contact for Transportation data reporting or Transportation payment questions.</p>
<p><b>Sharon Bax</b>                      Director, School Finance  <a href="mailto:Sharon.Bax@dese.mo.gov">Sharon.Bax@dese.mo.gov</a></p>	<p>Contact for districts in counties 075-115 &amp; St Louis Charters</p>
<p><b>Taylor Doerhoff</b>                      Director, School Finance  <a href="mailto:Taylor.Doerhoff@dese.mo.gov">Taylor.Doerhoff@dese.mo.gov</a></p>	<p>Contact for districts in counties 060-074                       Contact for questions regarding Audits.</p>
<p><b>Kara Shumate</b>                      School Finance Consultant  <a href="mailto:Kara.Shumate@dese.mo.gov">Kara.Shumate@dese.mo.gov</a></p>	<p>Contact for districts in counties 001-047 &amp; 049-059                       Contact for County Clerks.</p>



### School Finance

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

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