

# School Finance

May 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.

HB 3015 for FY 2022 includes a supplemental appropriation of \$153 million for the Prop. C distribution. The bill was not signed prior to the processing of the May payment transmittal. As such, LEAs will see a smaller payment amount in May based on the prior appropriation amount. The June payment will include all Prop C funds received for the fiscal year, up to the amount of the revised appropriation included in HB 3015.

### 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>
May 2022	58.860212%	4.423585	-1.191695



### 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.

### Prior Year (2020-2021) 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. Districts will receive a positive or negative recalculation based on the current data. The Formula WADA increased from the June payment by only 295.6985 and payment was processed with SAT of \$6,375.

Prior year correction payment amounts can be viewed by going to the payment transmittal for May 2022 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

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	\$350,254,932	814,000
Prop C <sup>2</sup>	\$1,213.90	\$1,112,291,000	916,299
Small Schools Grant \$10M <sup>1</sup>	\$255	\$10,000,000	
Small Schools Grant \$5M <sup>4</sup>	\$144	\$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

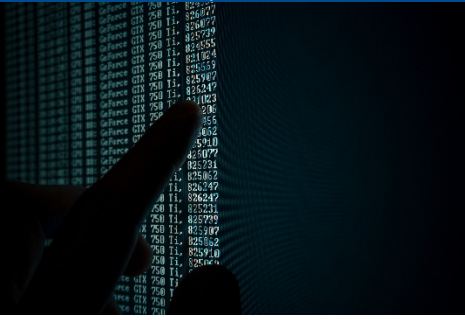
<sup>5</sup> Percentage increase in appropriation will affect each LEA differently. See transportation calculation for actual reimbursement amounts.

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.

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.

## Fiscal Year 2023 Governors Recommendations

	SAT/Amount		
Payment	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	814,000
Prop C <sup>2</sup>	\$1,259	\$1,153,426,000	916,299
Small Schools Grant \$10M <sup>1</sup>	\$255	\$10,000,000	
Small Schools Grant \$5M <sup>4</sup>	\$144	\$5,000,000	
Transportation		\$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.

## 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%

[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.

### **Estimating Average Daily Attendance (ADA)**

If a district has had an increase in enrollment or other factor that will make the FY 2022 regular term ADA higher than the preceding two years, the district may wish to estimate their ADA for payment purposes.

To help determine if it would be advantageous for your district to estimate ADA for the FY 2021-22 year, please see the Estimated ADA page located under School Finance in the web application system. A tool to help with estimating ADA can be found on the School Finance website under [Calculation Tools](#).

### **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

#### 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 2022 continued:

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.

### 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.

### 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.

#### [Point of Interest](#)

Preliminary 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.

## 2021-2022 Attendance Reporting

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

## 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. One 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. DESE will be developing a guidance document and a grant application process in the coming weeks, conditioned on the final approval of the budget by the Governor. LEAs should consider the mechanics of how such a grant program can be implemented, working with legal counsel to identify contract requirements and salary schedule structure options. DESE recommends identifying the salary enhancement amount separately from the regular salary schedule amount, and noting it on the salary schedule as subject to a grant award. The grant program will require participating LEAs to raise the pay of all full-time teachers to \$38,000. The grant program will not require LEAs to raise salaries of other teachers already at \$38,000 or more. As with all state level appropriations, this grant will be subject to annual appropriations.

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.

## Lease/Rental Reminders

Several questions have been raised recently regarding a LEA 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 and included in current operating costs.

A LEA will NOT take title to property. In addition, if a LEA 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 a LEA 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 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. 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.

### Point of Interest

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



## School Governance & Transportation

### 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 <http://ptac.ed.gov/>.

### 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.

### 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 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 \(mo.gov\)](#).

### NEW 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.

#### [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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