

# School Finance

May 2024



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## Payment Calculations

### Basic Formula

For districts, the pandemic provision was applied, and payment was based on the current data available for Fiscal Years 2023-24, 2022-23, 2021-22, 2020-21, or 2019-2020 weighted average daily attendance (WADA). Calculation documentation can be found linked on the payment transmittal.

Charter schools are paid on the higher of the current year estimate, 1<sup>st</sup> preceding year, or 2<sup>nd</sup> preceding year.

### Classroom Trust Fund

The payment was calculated using FY 2022-23 average daily attendance (ADA) data. The pandemic provision does not apply to this payment for FY 2024.

### Proposition C

The payment was calculated using FY 2022-2023 WADA. The pandemic provision does not apply to this payment for FY 2024.

### Transportation

The calculation is based on 2022-23 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). Calculation documentation can be found linked on the payment transmittal.

The percent of reduction to the calculated entitlement computed for this month's payment 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 A and B factors are reflected on each district's Summary Transportation Report found on the payment transmittal.

The percentage reduction and the A and B factors are as follows:

<u>Month</u>	<u>Reduction Factor</u>	<u>A Factor</u>	<u>B Factor</u>
May 2024	1.241048%	4.882635	-1.402579

### Point of Interest

ASBR Data is 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.

### Fiscal Year 2024 Budget Estimates

Payment	SAT/Amount Per/Proration Percent	Appropriation	Denominator
Basic Formula <sup>3</sup>	\$6,375.00	\$3,664,031,194	
Classroom Trust Fund <sup>1</sup>	\$472	\$364,134,511	771,000
Prop C <sup>2</sup>	\$1,474	\$1,273,740,000	864,000
Small Schools Grant \$10M <sup>1</sup>	\$275	\$10,000,000	
Small Schools Grant \$5M <sup>4</sup>	\$144	\$5,000,000	
Transportation	98.75%	\$347,297,933	

<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 for FY24 in the amount of \$86,080,000 was approved in HB 2015. 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.

### Fiscal Year 2025 Budget Estimates

Payment	SAT/Amount Per /Proration Percent	Appropriation	Denominator
Basic Formula <sup>3</sup>	\$6,760.00	\$3,785,430,822	
Classroom Trust Fund <sup>1</sup>	\$618	\$476,687,962	771,000
Prop C <sup>2</sup>	\$1,513	\$1,306,961,000	864,000
Small Schools Grant \$10M <sup>1</sup>	\$275	\$10,000,000	
Small Schools Grant \$5M <sup>4</sup>	\$144	\$5,000,000	
Transportation	100%	\$361,366,614	

<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.

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.



### Small Schools Grant

Section 173.044, RSMo, authorizes payments to small schools defined as districts with an average daily attendance (including summer school) of 350 or less. The allocation of the \$15 million appropriation requires that \$10 million be distributed to the eligible districts on an equal amount per prior year average daily attendance. The remaining \$5 million is distributed (on an equal amount per tax rate weighted average daily attendance) to the eligible districts with a current year adjusted Incidental plus Teachers Funds tax rate of \$3.43 or higher and any district which previously had an Incidental plus Teachers Fund tax rate of \$3.43 or higher but currently has a tax rate less than \$3.43 solely due to modification of such levy required under Section 137.073.5(4), RSMo.

### Charter School Payment

A Charter School payment simulation tool is posted to the School Finance [Calculation Tools](#) Website.

The Charter Sponsor Cap is to be recalculated each year per 160.400.11 RSMo. It has been calculated at \$181,470.59 for FY 2024 year. House Bill 1552 (2022) modified the charter school basic formula calculation to allow charter schools to be paid on Formula Weighted ADA (FWADA). FWADA is calculated using of the higher of the 2<sup>nd</sup> preceding, 1<sup>st</sup> preceding, or estimate of the current year WADA, less that year's summer school, plus the current year summer school.

### Point of Interest

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

## State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2024-25 and 2025-26 are as follows:

Item	FY 2025	FY 2026
State Adequacy Target	\$6,760	\$7,145
Free & Reduced Lunch Threshold	16.73%	16.73%
Special Education (IEP) Threshold	13.30%	13.30%
Limited English Proficiency Threshold	2.09%	2.09%

## SB 727 Impact for FY 2025 & FY 2026

Governor Parson signed SB 727 on Tuesday, May 7. The statute will become effective on August 28. Many of the provisions in SB 727 will not take effect until FY 2026 or beyond, but some will impact school funding calculations starting in FY 2025.

Two specific provisions will impact the Foundation Formula in FY 2025. First, the allowance for claiming PK students in the Formula will increase from 4% to 8% of the LEA's K-12 Free or Reduced Lunch eligible student count. Second, the local effort calculation for some districts will be adjusted to exclude revenues from Financial Institutions Tax, M&M Surtax, and In Lieu of Tax sources that could have otherwise been placed in the Capital Projects or Debt Service funds in FY 2005. Removing these revenues from the calculation may increase the amount of state aid generated. DESE will make the change in the payment system on behalf of the impacted districts, which are listed [here](#).

SB 727 also increases the Small Schools Grant from \$15 million to \$30 million, with \$20 million available to all districts with a prior year ADA of 350 or less, and \$10 million available to those small districts with an operating levy equal to or greater than \$3.43. The current FY 2025 budget does not include funding for an increase to the grant.

DESE anticipates making a supplemental budget request for FY 2025 as part of the next appropriation cycle to support these funding changes. The Small Schools Grant will be held at \$15 million until additional appropriations are received. The local effort adjustment will be implemented early in FY 2025. LEAs can report PK students up to the 8% level as part of their normal reporting starting with the 2025 October MOSIS Student Core file. As has been the practice for several years, the SAT will be adjusted downward from the calculated target (currently \$6,760) at the beginning of FY 2025. As better data becomes available regarding WADA, state revenues, and the status of any supplemental appropriations, the SAT will be adjusted as needed. It may be late in FY 2025 before the final SAT for the year will be known. Please refer to future memos for updates on the implementation of SB 727.

### SB 727 Impact for FY 2026

Several provisions of SB 727 will take effect in FY 2026, including the minimum teacher salary of \$40,000 and the minimum salary of \$46,000 for teachers with a master's degree and at least 10 years of experience. If approved in the FY 2025 budget, the Teacher Baseline Salary Grant will continue to operate for FY 2025 at a baseline of \$40,000, plus the related benefit costs. Updated guidance for the grant program will be posted in the near future.

Another provision of SB 727 is an incentive to maintain a calendar of at least 169 days. This provision does not include any allowances for weather forgiveness. The incentive in FY 2026 is one percent of the prior year's state aid, which for district LEAs will be determined based on Line 17 of the June 2025 Foundation Formula payment. Charter LEAs meeting the requirement will receive one percent of their Line 21 amount multiplied by their Formula WADA. Such funds are required

### Point of Interest

Information regarding Attendance Hour reporting for the 2024 School Year can be found on the [Attendance Reporting Guidance](#) document located under Finance Topics & Procedures on the School Finance webpage.

to be used to increase teacher salaries. To qualify for the incentive for FY 2026, **LEAs will need to provide a calendar that includes 169 days of instruction in school year 2024-25**. The incentive will also be one percent in FY 2027, then two percent starting in FY 2028.

SB 727 also includes a provision to use weighted membership as part of the student count in the Foundation Formula, which phases in beginning in FY 2026. For the first year, 90% of the WADA calculation will be based on average daily attendance, and 10% will be based on weighted membership. The percentage based on weighted membership will increase by 10% annually until it represents 50% in FY 2030. The Basic Formula Calculation Tool will be updated in the coming months to assist LEAs with future projections utilizing the provisions in SB 727.

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

For the Basic Formula calculation in FY 2024, DESE considers FY 2022 as impacted under this statute and will adjust Basic Formula payment calculations accordingly. District Basic Formula payments will include the greater of the FY 2020, FY 2021, FY 2022, FY 2023, or an estimate of FY 2024 WADA. This statutory provision does not apply to charter schools. Classroom Trust Fund, Prop C, and Small Schools Grant payments will use regular methodology and rely on FY 2023 ADA or WADA for payment purposes in FY 2024. For FY 2025 regular payment methodology will be used for the Basic Formula, Classroom Trust Fund, Prop C, and Small Schools Grant.

### **1% Professional Development Expenditures**

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 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 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.



### **Capitalization Threshold Change Starting FY 2025**

The State Auditor's administrative rule 15 CSR 40-2.031 which covers the capitalization threshold amounts for equipment in Missouri has been modified. Starting with FY 2025 the capitalization threshold for equipment in Missouri will increase from \$1,000 to \$5,000. All DESE guidance documents will be updated as of July 1, 2024. If the LEA has a lower capitalization threshold, that threshold should continue to be followed.

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

If a district has had an increase in enrollment or other factor that will make the FY 2024 regular term ADA higher than the preceding four 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 FY24 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](#).

### **Payment Request Deadlines**

Federal Grant payment requests must be submitted no later than June 20, 2024 to receive the funds by June 30, 2024. Several CTE state grants have different deadlines which can be found on the [2023-24 Career and Technical Education \(CTE\) Finance Calendar](#).

### Point of Interest

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

## Gifted Penalty

[Section 163.031.6, RSMo](#). requires a withholding for districts who experience a significant drop in identified and served gifted students:

“if a district experiences a decrease in its gifted program enrollment of twenty percent or more from the previous school year, an amount equal to the product of the difference between the number of students enrolled in the gifted program in the current school year and the number of students enrolled in the gifted program in the previous school year multiplied by six hundred eighty dollars shall be subtracted from the district's current year payment amount. The provisions of this subdivision shall apply to districts entitled to receive state aid payments under both subsections 1 and 2 of this section but shall not apply to any school district with an average daily attendance of three hundred fifty or less.”

To determine the payment adjustments, data submitted by districts in the October, Missouri Student Information System (MOSIS) Student Information files is reviewed to verify gifted students served in a state-approved gifted program. Additionally, the student identification process reported in the August Core Data (Screen 25) and the teacher core reported in October is analyzed to determine if teachers are appropriately certified. Districts with state-approved gifted programs need to accurately complete the required Core Data and MOSIS information about these programs to ensure compliance with the provisions of this legislation.

2023 Gifted penalties have been applied to the May Basic Formula for those districts who met the above criteria.

## 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. 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. 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.

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 (non Capital Lease) 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 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).

### [Point of Interest](#)

Preliminary FY 2023-24 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 complete.

## 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 the regular school term. Summer school 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 III guidance document, 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 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. 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.

## 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 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. Per SB 681 which took effect August 28, 2022, 18 planned make-up hours are required for half-day programs.

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 (18 for half-day programs) weather hours are made up and then half the amount thereafter up to 48 (24 for half-day programs) hours, for a maximum of 60 (30 for half-day programs) total make-up hours.

Also, up to 36 [Alternative Method of Instruction \(AMI\)](#) hours can be used for any hours of school lost or cancelled due to exceptional or emergency circumstances during a school year which shall include, but not be limited to, inclement weather, a utility outage, or an outbreak of a contagious disease. To use AMI the district must have a DESE approved AMI plan for the year.

### Point of Interest

The [Transportation Document Preparation Manual](#) can be found on the Student Transportation webpage.



## Data Reporting

### 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.

### 2023-2024 Attendance Reporting

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

## Other Important Reminders

### 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.

### Missouri Accountability Portal (MAP) – Debt Reporting

Section 37.850, RSMo, requires school districts to report all bonded indebtedness and requires charter schools to report all debt, including new debt within seven days of issuing the bond or incurring the debt. This information shall be supplied to Office of Administration (OA) for display on the [State's Accountability Portal](#).

A user link for the portal is available on the main page. In order to submit information, an entity will need to visit the portal website and obtain a secure username and password. The username and password can be created by selecting “create account” on the right hand side of the screen. Once credentials are granted, a user may enter the site to enter or update bond or debt information.

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

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

### [Point of Interest](#)

Definitions of all MOSIS/Core Data elements can be found in the [Core Data and MOSIS Manual](#).

## Minimum Salary Requirements

The minimum teacher's salary is \$25,000 and the minimum salary for a full-time teacher with a master's degree with at least ten years of public teaching experience is \$33,000.

All teachers are to receive at least their FTE proration of the applicable state minimum salary. Teachers include study hall teachers, in-school suspension teachers, and all others for whom the students' hours are included in the average daily attendance calculation for state aid. Substitute teachers filling a regular classroom teacher's position as the teacher-of-record for the class must be paid the minimum salary.

The penalty for noncompliance with the minimum salary requirements of Section 163.172, RSMo, is stated in Section 163.021.3, RSMo. The statutory penalty for noncompliance is a reduction of the Basic Formula to the 1993-94 amount per eligible pupil. Therefore, it is important that each district ensure compliance with the minimum salary requirements. Questions on specific situations may be directed to the School Finance staff at 573-751-0357.

## 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.

### State Transportation Aid Calculation

See payment section above.

### Certified School Bus Driver Instructor Training

The Annual Train the Trainer Workshop held in Warrensburg will be held July 8<sup>th</sup>-10<sup>th</sup> at the American Legion Hall in Warrensburg.

The Re-Certification Workshop will be held in Columbia on July 15<sup>th</sup> at the Courtyard by Marriott. Registration information can be found [here](#).

School Bus Trainer Certification may also be obtained at the MAPT Conference held in Columbia on July 9-12. That information can be found [here](#).

### Vehicles Designed for Transporting more than Ten (10) Passengers Including the Driver

Per 5 CSR 30-261.045, after July 1, 2001, no LEA can use a vehicle to transport students that has a rated capacity to transports ten (10) or more including the driver unless the vehicle meets the state and federal specifications and safety standards for school buses. Contract common carriers meeting federal Department of Transportation standards may be used for field trips as outlined in section (3) of this rule.

This applies to newly purchased, newly leased, newly placed into service, newly contracted vehicles or vehicles replaced under contracted services. In short, unless the vehicle that transports 10 or more was owned by the LEA prior to July 1, 2001, it is in violation of state rule to use it today to transport students unless it is a yellow school bus.

### [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

Name	Duties
<b>David Tramel</b> Coordinator, Administrative and Financial Services <a href="mailto:David.Tramel@dese.mo.gov">David.Tramel@dese.mo.gov</a>	Contact for Governance questions or Transportation questions other than Transportation data reporting or Transportation payment.
<b>Tammy Lehmen</b> Coordinator, School Finance <a href="mailto:Tammy.Lehmen@dese.mo.gov">Tammy.Lehmen@dese.mo.gov</a>	Contact for districts in counties 048 & Kansas City Charters 347-347.  Contact for Transportation data reporting or Transportation payment questions.
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<b>Emilea Edmondson</b> Director, School Finance <a href="mailto:Emilea.Edmondson@dese.mo.gov">Emilea.Edmondson@dese.mo.gov</a>	Contact for districts in counties 045-047 & 049-079  Contact for questions regarding Audits.
<b>Kara Shumate</b> Director, School Finance <a href="mailto:Kara.Shumate@dese.mo.gov">Kara.Shumate@dese.mo.gov</a>	Contact for districts in counties 001-044  Contact for County Clerks.



### School Finance

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