

Communication Log 2015-16

Initiated By	Date	Responded By	Date	Topic	Phone	Letter	Email	Meeting	Other
Ginger Krueger	11/6/15	Diane Moore	11/10/15	Building Advisory Committee Criteria			x		
Dave Buck	11/6/15	na		DECA Marketing Network			x		
Ginger Krueger	11/6/15	David Addison	11/9/15	Superintendent Search			x		
David Addison	11/6/15			Thank you for reaching out to the Board			x		
Kim Mumm	11/9/15	na		A packet of usefull information					
Kim Mumm	11/15/15	na		Apology for inaccurate statements made at 11/9/15 BOE Meeting			x		
Kim Mumm	11/20/15	na		3 year enrollment count difference			x		
* Please note: The communication log reflects verbatim copies of all materials sent. It does not imply or represent anything that the board has approved, endorsed or agreed to.									

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Lori Medlin

To: Sarah Riss
Subject: RE: BAC criteria

From: Diane Moore
Sent: Tuesday, November 10, 2015 8:04 AM
To: Ginger Krueger; Sarah Riss
Subject: RE: BAC criteria

Dear Ginger,

Thank you for your feedback. I will be happy to share your thoughts with the Board of Education members. The past and current criteria established by the Board for the Building Advisory Committee membership specifies members should have professional training or proven expertise in facility management or in the construction field. I do not believe the goal of this was to exclude other voices within the community. That is why the district created larger working committees in the past to develop facility recommendations for bond issue work. These working committees included members of the Building Advisory Committee but also included parents and staff from each school. While you served on the 6 – 8 Grade Dream Team for the most recent bond issue recommendations, there was also a district-wide Facilities Committee that met for a year and a half to learn about the current conditions of our buildings and make recommendations for all of the schools. This district-wide committee included staff and parent representation from every school. Anyone wanting to serve on the committee was included.

While I was not with Webster Groves School District when the committees were first created, I believe the Board of Education designed the Finance and Building Advisory Committees as a professional resource for the district administration and Board members. Their guidance provides a critical review and oversight by recognized professionals in these fields who have a personal desire to see the school district be successful. Again, while their guidance and recommendations are important, the Board has always directed the district to create larger committees with parents, community members and staff, to study district facility needs before making any significant bond issue recommendations. This input was accomplished in past years through a variety of ways. For the 2015 bond issue it was accomplished through the two district-wide committees. For the 2010 bond issue, it was accomplished through a comprehensive study facilitated by architects specializing in educational facilities, focus groups and, ultimately, the development of a detailed master plan for the Webster Groves High School. Throughout the high school process, parents, staff and community members were engaged in multiple ways to give feedback to this master plan. For the 2006 bond issue, the district worked directly with parents, administrators and staff in each school to develop and recommend the facility work.

This school year the Building Advisory Committee and the Finance Advisory Committee will conduct larger forums for any interested community member. These forums will provide an avenue for parents, taxpayers and community members to provide feedback regarding the finances and facility needs. I will make sure you know the date for the Building Advisory Committee forum. As I indicated at the beginning of this email, I am happy to share your thoughts with board members for future consideration. I know we all want what is best for the students of the Webster Groves School District.

Take Care,
Diane

From: Ginger Krueger [mailto:kruegerice@sbcglobal.net]
Sent: Friday, November 06, 2015 12:58 PM
To: Diane Moore; Sarah Riss
Subject: BAC criteria

Dear Daine -

I would like to express my disappointment and concern that "criteria" for sitting on the Building Advisory Committee is so narrow and single focused. I truly believe that not only individuals who have proven construction, architectural or building management experience have value to add to the decisions made for the WGSD's aging infrastructure.

There are citizens "like me" who have much they can contribute that might allow this committee to perhaps think outside of the box a bit better by not being so enmeshed in "established thought". It is of course vital that there be a majority of experts as currently designated to better comprehend true costs, current code, structural requirements, industry standards and so forth. However - the narrow criteria can surely be at least partially contributed to the frustration seen in the community at the facility decisions being made lately.

There is no perfect answer and I believe that each person no matter how hard they try brings a bias into any committee discussion. It is my hope that you or the BOE or whomever sets the conditions for participation with this VERY important committee and part of our district be made more reflective of those who can reasonably contribute. Here is my hope for change:

- It is my thought that having at least one seat for those who "live and work" in the WGSD buildings every day; either as staff or faculty is imperative! They work in the buildings and facilities - they see challenges every day in ways that no irregular or prepared tours can possibly define..
- In addition - having a seat for an individual from the community at large who is NOT in the "industry" but who is interested in having the "best" facilities we can possibly afford in the district would also take a step toward involving the larger community in a more open and engaged way. We as parents and citizens see things from a different perspective (opinions of course are varied and strong) however an "out of the industry" opinion or two can be extremely valuable in a time where every decision is scrutinized - and in a future where broader perspectives are more valued.

Of course careful selection criteria of the "right" candidate must be defined and selections may be more difficult - but in a move toward transparency and embracing open communication - adding these types of persons to this committee may have much value!

Thank you and many regards,
Ginger Krueger

2

Lori Medlin

From: Sarah Riss
Sent: Friday, November 06, 2015 2:07 PM
To: Lori Medlin
Subject: FW: DESA Marketing Network Lunches: Our Learning Community At Work!

For the communication log.

Sarah

Sarah Booth Riss, Ed. D.
Superintendent of Schools
Webster Groves School District
314-962-1233

From: Dave Buck [mailto:dave@buckstl.com]
Sent: Friday, November 06, 2015 9:42 AM
To: Kara Siebe; Allen Stringer
Cc: Jon Clark; John E. Thomas; John Raimondo; Angela Thompson; Shiree Yeggins; John Simpson; Sarah Riss; David Addison; Amy Clendennen; Steve Loher; Jean Dugan; Emerson Smith; Michael Shipley; Joel Oliver
Subject: DESA Marketing Network Lunches: Our Learning Community At Work!

Kara and Allen,

I just wanted to express a big THANK YOU for the invitation and opportunity yesterday to engage with your two awesome student lunch groups and share my love and experience of marketing and , especially, creating new products. I can't speak for the kids, but I had lots of FUN, and especially so when the kids started creating new ideas for swing sets, rollercoasters and backpacks. It confirmed once again that I think I'm pretty creative, but I cannot hold a candle to the creative power and imaginations of kids. They are a terrific and talented bunch who obviously really relate to, respond to and genuinely like you as teachers and love your marketing class as one of their favorites.

Finally, as a district parent, there are constant opportunities to get involved via fundraising, volunteering, etc. All these efforts are essential and necessary. But I have long believed that the most important way members of the community like me can get involved with and benefit our schools is by direct classroom involvement, participation, engagement and student interaction. To me, it is the symbiotic, circular learning community at work: students learn from you; I learn from students; students learn from me. In short, EVERYONE in the community learns from each other and everyone is raised and lifted up in the process.

And that's what your wonderful lunch program did for me: your students and you lifted me up and I am richer for it. In short, your lunches are a BIG IDEA! Hope you keep them going.

Dave Buck
952-0910

3

Lori Medlin

From: Sarah Riss
Sent: Monday, November 09, 2015 3:14 PM
To: Ginger Krueger
Cc: Lori Medlin; David Addison; Emerson Smith; David Addison; Steve Loher; Amy Clendennen
Subject: RE: Superintendent Search

Dear Ginger,

Thank you for volunteering in so many ways in the WGSD. You have been an active parent in all of your children's schools. You were an important member of the 6-8 Dream Team and even attended almost all, if not all, of the field trips. Your input in this process was very valuable. I am sorry we did not get the outcome we desired but I do feel that we learned from the school visits and from the process we used in developing our dream for a 6-8 center.

You informed me earlier that you could not serve on the Strategic Planning Committee because of the timing of the meetings. I certainly understand that. Diane will be contacting you about the Building Advisory Committee. They are actually forming a larger, additional group to provide input on building issues and plans for the future. It is my understanding that Diane will want to include you with this group.

Your passion for our district and for serving our children in the best way possible is greatly appreciated. Please let me know if you want to meet to discuss other opportunities for you to remain involved or get involved in a new way.

Thank you,

Sarah

Sarah Booth Riss, Ed. D.
Superintendent of Schools
Webster Groves School District
314-962-1233

From: Addison, David [mailto:DAddison@rgare.com]
Sent: Monday, November 09, 2015 9:10 AM
To: Ginger Krueger; Amy Clendennen; Emerson Smith; David Addison; Steve Loher
Cc: Sarah Riss; Lori Medlin
Subject: RE: Superintendent Search

Dear Ginger:

Thank you for reaching out to us. We appreciate your input and your willingness to serve. I am copying Dr. Riss so that she, or one of her team, can get in touch to take advantage of your offer of service. As a district we endeavor to take advantage of every offer of help and to gather the most varied set of voices to our advisory bodies.

While I am just speaking for myself, I do not doubt for a moment that my colleagues would agree with me when I agree with you completely that in seeking Sarah's replacement we are seeking the next CEO of a \$50+million a year

business. The job has a unique set of challenges and at the same time a unique set of rewards as the individual we choose will have the opportunity to lead the academic and personal success of the young people in our school community. This is a task that the board takes extremely seriously. It is probably the most important decision that I will be a part of in my time serving on the board.

Regards

David

From: Ginger Krueger [<mailto:kruegerice@sbcglobal.net>]

Sent: Friday, November 06, 2015 1:15 PM

To: Amy Clendennen; smith.emerson@wgmail.org; David Addison; loher.steve@wgmail.org

Subject: Superintendent Search

Good afternoon Amy, Emerson, David and Steve.

I'm sending this to you because I know each of you at least as an acquaintance which seems like the right approach.

I was unable to attend the BOE meeting but I am very interested in the Superintendent Search and the stated criteria for the position. I wanted to take a moment to express my thoughts.

I know that there is no one list of criteria that will lead to a successful search but having a dynamic set of expectations can lead us to encourage the right applicants, just as weekly stated expectations can equal a inferior candidate pool!

I truly believe that there are a few criteria than just cannot be left out of our search -

1. Proven record of creating an atmosphere of **excellence** for Academic Rigor and Success.
2. Proven record for **excellence** in Financial Management and Fiscal Responsibility.
3. Successful leadership toward a more comprehensively successful future for the WGSD.
 1. By this I am looking for a candidate who will take responsibility for the success and challenges within the district. It is my opinion that there is an atmosphere of "pass the buck" in our district currently - If someone sees a challenge they are asked to solve it with very little support - the Superintendent passes to the Asst. Superintendent, the Asst. Superintendent passes to the Building Administration, the Building Administration passes to the Classroom Teacher or curriculum director or program coordinator.
 2. The Superintendent **MUST** be a leader of the highest caliber who is prepared and willing to set the tone for his /her personal responsibility for the successes **AND** challenges in the district. This person is our CEO!! Leadership and Management skills are beyond important. Excellent and Proven Leaders are successful at and should be able to demonstrate past success at being visible, owning excellent speaking and listening skills and should have the ability to clearly demonstrate how they will work for future success while recognizing the inherent need to value the current culture and traditions of our schools and community.

On another topic entirely -

We all have vested interest in the excellence of our schools. We all want the schools to be the best they can possibly be. I do understand that some challenges are cumbersome and difficult to overcome. I cannot begin to fully understand all the issues or challenges as a parent with no direct connection to the board or any school district committee (not because I have not offered each and every year to serve!) but I do know that our teachers, administrators and BOE all care just as much as I do - however being able to see and hear many sides of a situation

is a necessary element of this future we hopefully all will build together. The current atmosphere that feels resistant to varied opinions is very frustrating and I cannot imagine how a citizen must feel who does not have the internal resources I have access to!

Thank you very much for your time and for all of your dedication to the WGSD!

Respectfully,
Ginger Krueger

4

Lori Medlin

From: Addison, David <DAddison@rgare.com>
Sent: Friday, November 06, 2015 3:25 PM
To: Tammy Barry; David Addison; Amy Clendennen; Emerson Smith; Jean Dugan; Steve Loher; Michael Shipley; Joel Oliver
Cc: Lori Medlin; Sarah Riss
Subject: Thank you for reaching out to the Board

Dear Tammy:

On behalf of the board I want to thank you for attending our board meetings and for your feedback on those meetings.

Speaking personally, and not on behalf of the board, I would offer the following feelings and observations.

At the meeting I chaired, Mr. Shipley was given the opportunity to suggest amendments to the minutes. He could not find a board member to second his motion to amend the minutes, so his proposed amendment died and we moved on.

More generally, it is incumbent on the chair of the meeting to ensure that meetings proceed in an orderly manner. That includes keeping discussions to the item under consideration. More importantly it requires ensuring that all board members treat our administrative staff with appropriate respect and consideration. In the event that the board chair, or for that matter another board member, does not feel that this is occurring, I believe it is appropriate to bring this concern to the potentially offending member's attention.

Based on the meeting I chaired and my inquiries with others both on the board as well as in attendance, with regard to the other meeting, I do not concur with your conclusions. At the same time I respect your right to hold a different opinion and I thank you for bringing it to my attention.

I hope to see you at Monday's meeting as we work to improve the academic and personal success of every student.

Regards

David

57

A Packet of Useful Information Regarding Major Revenue Sources 2014-15 and 2015-16 to Date

**Outstanding Resources Cited for the WGSD Citizens to Better Understand Missouri School Financing,
Legislation and Governance as well as to Better Understand WGSD Finances**

Kim Mumm, citizen

Board of Education Meeting November 9, 2015

Table of Contents

Significant Changes in 2014-15 Operating Revenues, as Reported, Year End Budget June, 2015			Page 1
Significant Changes in 2014-15 Operating Revenues, Actual Received and Actually in Bank, Year End Budget June, 2015 (<i>NOTE- ~\$3.9 million of this was assigned to the debt fund</i>)			Page 1
Property Taxes- Record of Actual Receipts, 2014-2015			Page 2
Property Taxes, More Detail on Actual 2014-15 Receipts			Page 3
Prop C Local Sales Tax (Administered by the State)- Record of Actual Receipts by Month, 2014-15			Page 4
State Funding- Actual Sums Received from each of the Two State Foundation Formula, detailed by Month, 2014-15			Page 5
State Founding- Combined Foundation Formula Funds- Actual Sums Received by Month, 2014-15			Page 6
Local Prop C Sales Tax, Each State Foundation Formula and Total State Foundation Formula- Record of Actual Receipts by Month, YTD, 2015-16			Page 7
Outstanding Resources for the Public			Page 8
Department of Elementary and Secondary Education Monthly School Finance Memos			Pages 8-9
Annual Secretary to the Board Report (ASBR)			Pages 10-11
Total Revenues over Expenditures, ALL FUNDS, 2000-01 to 2014015			
Total Revenues over Expenditures, OPERATING FUNDS ONLY, 2009-10 to 2014-15			Page 12

Copied from 2014-2015 Final Budget Report to Board of Education, Dated June 16, presented Jun 22, 2015
 "Significant Changes in Operating Revenue"

Description	Beginning Budget	Ending Budget	Difference	Variance
Property Taxes	\$37,400,000	\$37,770,946	\$370,946	1%
Prop C Sales tax	\$2,800,000	\$3,532,000	\$732,000	21%
State Foundation Formula	\$4,909,932	\$5,512,496	\$606,564	11%
"Unexpected" Revenue Total		*(changed a \$1.4 mill deficit to a ~\$319K surplus)	\$1,7095,510 *	

This Table was Created to Represent the ACTUAL FINAL Revenues, as well as the Sums Received by Jun 22, 2015

ACTUAL FINAL 2014-2015 Revenue

Description	Beginning Budget	ACTUAL Received	Difference to Begin Budget	Variance	ACTUAL in bank by June 16, 2015	Difference to Begin Budget
Property Taxes	\$37,400,000	\$41,858,667 *	\$4,458,667	NA	\$41,858,667 *	\$4,458,667
*NOTE- ~\$3.9 million was assigned to the debt fund	(debt fund sum subtracted)	The entire year's property tax revenue was in bank by June 8, 2015. Final June payment was transmitted June 2, 2015			(includes debt fund sum)	
Prop C Sales tax	\$2,800,000	\$3572,418.78	\$772,410.70	28%	\$3,261,145 (July-May transmittals)	\$461,145
		The entire year's Prop C revenue was in the bank by June 22; the final June payment was transmitted June 22. YTD July-through May was \$3,261,145				
State Foundation Formula	\$4,909,932	\$5,857,512	\$947,580	19%	\$5,244,789 (July-May transmittals)	\$334,857
		The entire year's Foundation Formula revenue was in the bank by June 22; the final June payment was transmitted June 22. YTD July-through May was \$5,244,789				
ACTUAL "UNEXPECTED" REVENUE TOTAL			\$6,178,657.70			\$5,254,669

Funds are transmitted 2-10 days following the periods listed. Please note the 5 substantial payments in just the month of December. The last payment of the fiscal year, for period 5/31/5 was transmitted Tuesday, June 2, 2015 and to the receiving bank by Friday, June 5th or, latest, Monday, June 8th, per the St Louis County Fiscal Services Manager.

WGSD St. Louis County Property Tax Revenues, by Period

A sum of \$666,585 for delinquent property taxes (WGSD budget line item #2) is included in the grand total

Subtracting this =

\$41,858,667, which is the FINAL FULL Property tax sum (WGSD budget line item #1)

(Please see page 3 of this report).

Note: Delinquent taxes and Merchants & Manufacturers are reported separately on the ASBR. Please see pp 10-11 of this report for more on the ASBR)

Actual Property Tax Revenue Received + Delinquent Taxes Received by WGSD for 2014-15.

(Source for figures- STL Co Department of Revenue, Collection Division Fiscal Services Manager)

<u>Period Ending</u>	<u>Period Totals</u>
6/30/2014	9,831.81
7/31/2014	110,158.23
8/31/2014	204,861.25
9/30/2014	41,227.25
10/31/2014	183,195.57
11/30/2014	428,325.45
12/8/2014	15,205,826.57
12/16/2014	4,927,287.68
12/23/2014	3,749,914.07
12/30/2014	3,718,357.23
12/31/2014	10,130,080.68
1/31/2015	731,590.03
2/28/2015	243,746.59
3/31/2015	386,514.69
4/30/2015	156,109.61
5/31/2015	<u>2,298,226.11</u>
Grand Total	42,525,252.82

Actual Property Tax Revenue Received by WGSD for 2014-15 (does not include the delinquent taxes sum)

Tax Year			
<u>2014 Only</u>			
	4,830,743.59	Personal Property	
	35,740,987.06	Real Estate	
	1,179,740.42	Surcharge	
	74,698.40	Merchants & Manufacturers	
	<u>71,363.99</u>	Railroad Surcharge	
	41,897,533.46	2014 Equals	98.52% of grand
			1.48%-delinquent taxes

<u>Period Ending</u>	<u>Period Totals</u>	<u>Period Ending</u>	<u>Period Totals</u>
6/30/2014	9,831.81	6/30/2014	9,831.81
7/31/2014	110,158.23	7/31/2014	110,158.23
8/31/2014	204,861.25	8/31/2014	204,861.25
9/30/2014	41,227.25	9/30/2014	41,227.25
10/31/2014	183,195.57	10/31/2014	183,195.57
11/30/2014	428,325.45	11/30/2014	428,325.45
12/8/2014	15,205,826.57	12/8/2014	15,205,826.57
12/16/2014	4,927,287.68	12/16/2014	4,927,287.68
12/23/2014	3,749,914.07	12/23/2014	3,749,914.07
12/30/2014	3,718,357.23	12/30/2014	3,718,357.23
12/31/2014	10,130,080.68	12/31/2014	10,130,080.68
December 31, 2014	38,709,065.79	1/31/2015	731,590.03
Subtotal		2/28/2015	243,746.59
The Prop Tax component	\$38,136,170	3/31/2015	386,514.69
		Pre-election Subtotal	40,070,917.10
		The Prop Tax component	\$39,477,867

PROP C local sales tax Dollars actually paid, per DESE finance office (electronically distributed the 21st of every month, EXCEPT the 20th of Feb and March and June 22)	
WGSD actual Prop C Local Sales Tax Receipts by month, Fiscal Year, 2014-2015	
July	349,799.65
August	284,301.22
September	306,010.55
October	263,934.54
November	300,314.79
December	293,484.40
January	323,344.74
February	296,902.01
March	311,271.76
PRE-ELECTION Subtotal	2,729,363.66
April	277,510
SUBTOTAL prior to the "Budget Message" to the BOE, dated April 24, 2015	3,006,874
May	254,271
MAY SUBTOTAL	3,261,145
June (payment rec'd 6/22/15)- "FINAL year-end report" was that evening, reported "\$3,532,000 rec'd, \$40,410 below the GRAND total and \$270,855 above the July-May subtotal sum	311,266.12
GRAND TOTAL (in bank June 22)	3,572,410.78

STATE FUNDING

Actual Sums received per fund, by month to WGSD in 2014-15 Fiscal Year

(sources: DESE finance office and public transmittal records on the DESE.mo.gov web site)

ACTUAL money received by month in FY 2014-15 per DESE finance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
State formula-												
Basic	283,564	330,966	346,452	392,369	337,349	338,338	685,304	242,122	432,756	328,419	353,255	290,317
July												
classroom												
trust/gaming	93,567	108,418	159,043	120,690	120,104	114,744	125,417	115,756	122,629	129,591	122,820	169,522
Month total	377,131	439,384	346,611	513,059	457,453	453,082	810,721	357,878	555,385	458,010	476,075	459,839

Note- electronic transmittals of payments are sent/received on the 21th of every month, except Feb and March, which are the 20th, and June, which is the 22nd (the evening of the final 2014-2015 Budget report to the BOE, June 22, 2015)

WGSD State Foundation Formula Revenues Received by Month
(a combination of 2 funding sources)

(sources: DESE finance office and public transmittal records on the DESE.mo.gov web site)

WGSD actual Combined State Foundation Formula Funds Received, Fiscal Year, 2014-2015		Dollars actually paid (electronically distributed the 21st of every month, 12 month per year EXCEPT the 20th of Feb and March and June 22)- Basic + Gaming/classroom trust fund, per DESE finance.
July		377,131.00
August		439,384.00
September		346,611.00
October		513,059.00
November		457,453.00
December		453,082
January		810,721.00
February		357,878.00
March		555,385.00
Pre-election subtotal		4,310,704.00
April		458,010
May		476,075
MAY SUBTOTAL		5,244,789
June (payment rec'd 6/22/15)- "FINAL year-end report" was that evening, reported "\$5,512,496" rec'd, \$192,132 below the GRAND total and \$267,707 above the July-May subtotal sum		
		459,839.00
GRAND TOTAL (in bank June 22)		5,704,628.00

Local Prop C Sales Tax (administered by the State) and State Foundation Formula Fund Receipts to WGSD YTD, 2015-16

Funding Actually Received to WGSD from the State, YTD 2015-16 (sources, DESE finance officer and public view of DESE transmittals of funds)	Prop C, Local Sales Tax (AKA School District Trust Fund, per the ASBR) (WGSD budget line item # 4)	State Foundation Formula- Basic	State Foundation Formula- Gaming (AKA Classroom Trust Fund)	TOTAL State Foundation Formula- BOTH funds (WGSD reports them combined on budget lin #16)
Month, 2015- 16	\$ actually received	\$ actually received	\$ actually received	\$ actually received
21-Jul	302,041.62	326,526	99283	425,80
21-Aug	307,655.38	329,716	150,262	479,97
21-Sep	350,561.02	288,228	124,671	412,89
SUBTOTAL as of Oct, 15 Budget Adjustment	960,258.02	944,470	374,216	1,318,68
21-Oct	310,455.55	424,901	151,628	576,52
YTD 2015-2016	1,270,713.57	1,369,371.00	525,844.00	1,895,215.0

1. Department of Elementary and Secondary Education (DESE) Monthly School Finance Memos

How can Missouri School Districts accurately Estimate State Revenues??

Those who have attended board meetings have heard discussions of state funding often. We have interpreted the statements as indicating state revenues administered from DESE are quite unpredictable, variable and that the WGSD is in a difficult position, not knowing what money might or might not arrive.

A comprehensive, detailed MONTHLY "School Finance Memo", published by DESE Deputy Commissioner, Ronald Lankford, which provides close guidance to all Missouri school district CFOs, COOs, superintendents and boards of education (BOE) was recently discovered by some citizens.

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

The Magnitude and Relevance of the Department of Elementary and Secondary Education (DESE) Monthly School Finance Memos

The magnitude of these monthly School Finance Memos cannot be overstated. They, literally, function as a "guidebook" or a "How to Manual" for Missouri Public School District superintendents, CFOs, COOs and school boards. They are public, as is every aspect of public school operations, so serve as a remarkable resource to members of the general public as well.

It is clear Mr. Lankford pours his brain and heart into these comprehensive, monthly updates, in which he attempts, mightily, to minimize or eliminate uncertainty for district CFOs.

- Mr. Lankford not only presents YTD sums for each state fund, but displays current month to last year's month trends, for each fund, as well as all state funds. In fact, he updates CFOs and the public on any/all trends in finances, revenue streams, legislation, governance and any/all aspects of school finance and operations. While he certainly urges caution at times, he provides nearly continuous updates to the school districts 12 months per year.

- WGSD receives approximately 12% of its total funding from these state funds. Many Missouri school districts' state funding nears or is at 100%. DESE/the state could not possibly allow school district CFOs to be "blinded" to the revenue streams, and it does not.

This table, below was copied/pasted from the DESE School Finance Report from Dese.mo.gov

Please note how WGSD funding has transitioned 2011 to 2015 with ~3% less local funding and ~4% additional state funding.

WGSD	2011	2012	2013	2014	2015
Local (%) *	89.10	88.32	87.22	87.38	86.33
State (%) *	8.07	9.55	10.84	10.98	12.01
Federal (%) *	2.83	2.13	1.93	1.64	1.66

- In fact, the state legislature has performed a "yeoman's job" with raising state foundation formula funding, by 100.1 million dollars 2014-15 to this year AND 2013-14 to 2014-15. Despite that, both years, these revenues exceeded even these larger appropriations. As a result, excess funds were "carried over" to the 2014-15 and 2015-16 years.

Link to the Monthly School Finance Memos

These memos are posted publicly on the DESE.mo.gov website. If you have any interest in Missouri state finances, governance, legislation related to the schools, PLEASE read them regularly. They are a WEALTH of information. **The better educated all we are as WGSD's leaders OR citizens, the more effective we will be as we work together assure sustainability for both WGSD and its financiers.**

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

2. The Annual Secretary to the Board Report” (ASBR)

Also discovered, every school district is required to submit to the state a document called the Annual Secretary to the Board Report (ASBR), which is another **ESSENTIAL DOCUMENT FOR ALL BOE MEMBERS AND CITIZENS TO EXAMINE AT LEAST ANNUALLY**.

The Annual Secretary to the Board Report” (ASBR)

The final, actual sums for each fund are recorded on the “Annual Secretary to the Board Report” (ASBR), which must be submitted by each school district to DESE by August 15 each year. The ASBR report is public.

Here is how you find the ASBR report:

1. Go to [DESE.mo.gov](https://apps.dese.mo.gov)
2. Click on “web applications” (globe like picture)
3. You will see a form that appears you need a log in. You do not. Click on the light grey bar titled, “view public applications.
4. Click on ASBR report in the list of reports
5. You can then select WGSD. First, click either “name” for an alpha list or leave it by code # (WGSD code is 096-114)
6. It will default to 2014-15 year. You can search them back to 2000-2001. I have a request in for them back to 1990.

This is the link that will “bypass” steps 1-2, above.

<https://apps.dese.mo.gov/ASBR/PublicView.aspx>

The Magnitude and Relevance of the Annual Secretary to the Board Report” (ASBR)

The ASBR report details:

- Final, actual revenues, per fund and actual expenditures per fund of each district

- Final, total actual operating and general revenues and expenditures
- Final, actual sums received from ALL revenues, local, state and federal
- Final and actual sums expended per Program/ fund and by Program for only Instructional expenditures, Salary and benefits by category, lease Purchases and Capital outlay
- Any/all intra-fund transfers.
- ALL short and long term debt DETAIL (section IV)

The Bond section is pasted here for WGSD, 2014-15 ASBR, pp 8-9. It is slightly mis-aligned, but the reader can see the presentation.

General Obligation Bonds (Bonded Indebtedness)											
Section 164.121											
Type of Bond Issue Series	Length Term	8001 Balance		8002 Amount		8003		8004		8005	
		Beginning of Year	Year	Borrowed During Year	Amount Repaid During Year	Balance End of Year	Interest Paid During Year				
	0	54,334,000.00		0.00	2,635,720.00	51,698,280.00	2,635,560.04				
Refunding Issue	2012 BONDS	13	9,595,000.00	0.00	0.00	9,595,000.00	191,900.00				
New Issue	2013 BONDS	20	6,500,000.00	0.00	0.00	6,500,000.00	0.00				
New Issue	2013 BONDS	20	3,385,000.00	0.00	0.00	3,385,000.00	262,700.00				
Refunding Issue	2014 Series	14	7,440,000.00	0.00	0.00	7,440,000.00	255,546.00				
Total General Obligation Bonds (Bonded Indebtedness)			81,254,000.00	0.00	2,635,720.00	78,618,280.00	3,345,706.04				
Portion of 8002 "Amount Borrowed During Year" Refunding Bonds											

Interestingly, the past several months, at least two citizens have specifically asked the WGSD leadership to please present its bond obligation detail publicly. Neither citizen knew of the existence of the ASBR.

Page 12 of the original paper report was an entire table of revenues over expenses ALL FUNDS 2000-01 to 2014-15 and just 2009-10-2014-15 just OPERATING funds.

Highlighted- 2014-15 ending R/E was (-236,276) deficit

Because the entire table won't copy/paste here (I had it reduced at Kinkos for the paper report) I have just included ALL FUNDS and just OPERATING funds for only 2009-10 to 2014-15 portion of the table.

<u>2010-2011</u> (successful \$.55 tax levy and \$36 million bond April 2010)					Cumulative for time periods represented
<u>2009-2010</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	
All funds					
R:52,142,017	88,023,941	60,127,246	80,143,266	69,256,034.52	61,709,944.15
E:54,838,369	57,861,804	76,749,266	67,109,223	64,884,500.67	63,832,345.75
-2,696,352	30,162,137	-16,622,020	13,034,043	4,371,534	-2,122,401
					(2000-01 to 2014-15)
Operating					
R:47,809,151	53,298,230	55,198,479	55,566,132	56,278,901	57,492,191
E:49,795,824	49,763,227	51,643,387	53,443,466	55,370,818	57,778,967.07
-1,986,673	3,535,003	3,555,092	2,122,666	908,083	-236,276
					7,897,895 (2009-10 to 2014-15)

11-15-15

6

Dear Diane, Joann, Sarah and board members,

At the 11-9-15 BOE meeting I made a public comment that I thought the entire difference between \$37,440,000 "beginning budget" for property tax revenues and the full, end of year sum of \$41,897,533.46 in property tax money actually received by that time had not been reported at the June 22, 2015 end of the year budget meeting. I was wrong. It was all reported. I made an inaccurate statement and I am sorry I made the statement I made.

I did not understand the year end property tax figures presented on the June 22, 2015. Whereas, the terms "YTD received" and "Year-end surplus" for property taxes were used in the report dated June 16 and presented June 22, I thought it meant the *entire property tax sum received*, and didn't realize this was the entire property tax sum received, *minus approximately \$3.9 million set aside for the debt fund that was not included in the "beginning" and "ending" budget figures.*

I hadn't any idea almost \$4 million of that property tax money had already been subtracted and assigned to the debt service fund in advance of the year end property tax figure presented. I apologize for making my inaccurate statement, which was based upon figures presented that I did not understand.

After the meeting I kept studying the \$37,440,000 million "beginning budget" and the \$37,770,946 "ending budget" figures to determine where they originated and e-mailed district administrators Tuesday to ask if they were misplaced or meant to be there. The Prop C and state foundation formula ending budget figures both matched the 3rd revised budget figures, but the property tax ending budget figure did not, so it didn't make sense to me.

I kept digging and studying, because my public statement was based upon those numbers and I just couldn't imagine the estimates would be approximately 4.4 million below what was actually received in property taxes for the year. I also saw in another location in the budget an "original budget" figure of \$41,350,000 and the 3rd revised budget figure of \$41,755,114, so had no idea why the \$37 million figures were used.

Finally, on Thursday morning, after I studied several other districts' budgets, I pulled out the extensive notes I'd taken at Mike Romy's Kirkwood School District tax hearing presentation. THEN the lightbulb went off and I realized maybe a portion of the property taxes had not been represented in those \$37 million figures because it had been assigned to the debt fund.

I asked and this was confirmed to be the case. I tried very hard to understand the figures presented and, obviously did not understand the year end property tax figures presented.

Community forums and survey feedback revealed the public does not understand district finances. I guess I am a prime example of that, despite time and effort expended trying to do so. I realize you plan to hold explanatory forums for the public regarding finances. I'm sure these will be a great value. I hope in those sessions you will direct interested citizens to the DESE monthly **School Finance Memos**, which are such wealth of information on funding, expected flow of funds, legislation and governance.

It would be useful for citizens to know WGSD operates in an environment in which the state does determine some of its practice, and that some of these changes can lead the district toward increasing its costs. DESE has instituted smaller "desirable class size" standards, which, of course, requires the district to try to meet them. In addition, the state is now requiring any staff member who supervises students be certified, lest state funding be withheld. Presumably, all Missouri districts, therefore, will transition to all certified staff. In fact, per staffing data I requested, WGSD did reduce by 5 non certified fulltime and increased by 5 certified full time support staff last year to this year. The cost for certified fulltime retirement is a district (taxpayer) match of 14.5% gross salary for the state PSRS retirement system, compared to 6.86% for the PEERS non certified system.

I think it is important for WGSD citizens to understand it is not our local district driving these changes.

I was actually trying to make sense of the unexpected \$1.7 million in revenues reported in June. Once I stumbled upon the DESE monthly school finance memos, I learned more about the flow of the Prop C and State Foundation Formula fund revenue last year.

Prop C was projected from the very first month of last fiscal year (July) to be substantially ahead of 2013-14, because revenues had exceeded the appropriation capacity limits by \$10 million for the prior fiscal year and this money was carried over into fiscal year 2014- 2015.

In each monthly memo, the message was repeated that Prop C revenues surpasses the prior year substantially. We had an end of year reported sum of \$732,000 arrive unexpectedly, a reported variance of 21%.

As for the state Foundation Formula funds, from what I read in the school finance memos and confirmed w/ the state, fiscal year 2014-15 began with the governor restricting approximately \$100 million. Because of the uncertainty of that money, the percent of funding for July, August, and September of 2014 was just over 93%. The September, 2014 memo announced the Governor released the ~ \$100 million on September 11, 2014. The percent of funding increased because of the governor's release of these funds. Beginning October 1, 2014 and continuing through June, 2015, the percent of funding was around 96.87%. Our reported unexpected end of year revenue for state foundation formula was \$606,564, an 11% variance.

Once I was able to see the transmittals and "flow" of the Prop C and State foundation formula monies last year, I wondered about the flow of property tax revenue. I presented all of this in the report I wrote, but, most of it arrived during the month of December, 2014. In fact, ~ 91% of the year-end total had arrived by the end of December. This YTD figure Dec 31 was already \$38,136,170 so I couldn't figure out how the reported "beginning" and "ending budgets" could be lower than that. I just knew what was reported and what had arrived.

I, inaccurately, thought the property tax, also, had been under-estimated after reading the numbers reported. I was wrong.

I did not understand a substantial portion of that property tax final revenue had been set aside into the debt service fund, to pay off principal and interest on the district's debt. I do understand that now.

The table on page 1, lower half of the report I wrote for 11-9-15 was based upon figures I did not understand. The remainder of the report is accurate as written.

I truly do believe that education leads to better and more informed decisions for us all. All of the WGSD operations are public. I believe it is a healthy thing for citizens to examine aspects of them. The better educated and engaged citizens are, the stronger the district and community will be. The better citizens can see reporting through your transparency and posted documents and can learn through resources, such as the DESE **School Finance Memos**, the more accurately they will understand your operations and challenges. We really are in this together.

Sincerely,

Kim Mumm

7

Lori Medlin

From: kmummm@charter.net
Sent: Friday, November 20, 2015 1:15 PM
To: David Addison; Amy Clendennen; Joel Oliver; Jean Dugan; Steve Loher; Michael Shipley; Emerson Smith
Cc: Sarah Riss; Lori Medlin
Subject: enrollment difference in count for 3 years, 2012/13, 2013/14 & 2014/15
Attachments: letter 11-20-15.docx

Dear board members, I have attached a 2 page document to please be entered into the board of education public communication log.

Lori, if it could be titled in the log something like "3 years of different enrollment count method" or "inflated enrollment count, 3 years", I would be grateful.

Thank you.

Have a good weekend, all, and a relaxing, joyful wonderful Thanksgiving week next week.

Kim Mumm

Dear BOE members,

I think it is essential to get into the public record the comparison of the October 27, 2014 and November 9, 2015 WGSD K-12 10 year student enrollment tables presented to the board, because the October 27, 2014 report is not posted in board documents (documents were only posted beginning January, 2015). I have copied/pasted the two tables on the next page of this letter.

Enrollment drives everything: classroom size, staffing, space needs, costs, etc. I noticed a difference in the count methodology for 3 years:

2012-13, 2013-14 and 2014-15

Dr. Riss confirmed for those 3 years, reported in her October 27, 2014 report, she had counted in private school students who attended WGSD for just an hour or two during the day for gifted programming, band, or other services. They are called "Prog Enroll" on the *Last Wed in September Membership Reports*.

In this year's enrollment report, the entire 10 years was represented and counted without the "Prog Enroll" students.

In the newspaper, the report to the public was simply, we had "an increase of 31 students this year". The public, however, likely will not realize the count methodology was "inflated" for the past 3 years.

Had that same count methodology been used, there would have been 0 (zero) more students this year. Dr. Riss footnotes this in her Nov 9 report.

As you can see in the tables on the next page,

- If this year's count of 4417 were compared to the count reported for last year of 4424, this would be a decrease of 7 students this year.
- If the "cleaner count" had been used last year as it is represented for all years in the November 9 report, the enrollment last year, just before the election, would have been - 9, instead of up 19.
- More striking, the change from the 2013-14 year report of 4405 to the new count 2014-15 of 4386 would have been - 19 students

Have a wonderful Thanksgiving week next week and time with your families. Please see the next page w/ the tables displayed and my notes.

Kim Mumm

Table presented in the superintendent's Oct, 27, 2014 Enrollment report to the WGSD BOE

K-12 Student Enrollment over Time

	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
Enrollment	4107	4068	4106	4132	4183	4249	4271	4327	4370	4405	4424
Increase from Previous Year		-39	+38	+26	+51	+66	+22	+56	+43	+35	+19

NOTE- a count was used for the 3 years in red/shaded that included "prog enroll" students- private school students who attend WGSD just for an hour or two for gifted programming, band, etc. If the same methodology had been used for 15-16 count as used the 12-13, 13,14 and 14-15 years, the 15-16 enrollment would have been 4424 w/ a 0 (zero) increase from the previous year.

Table presented in the superintendent's November, 9, 2015 Enrollment report to the WGSD BOE

K-12 Student Enrollment over Time

	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
Enrollment	4107	4068	4106	4132	4183	4249	4271	4327	4366	4395	4386	4417
Increase from Previous Year		-39	+38	+26	+51	+66	+22	+56	+39	+29	-9	+31

Compared to prior year in table above for the 3 years w/ count change

+25 -19 -7

Note- count methodology for this entire table was the same as used 04-05 through 11-12 in the October 27, 2014 table, NOT counting private school students who attend WGSD just for an hour or two for special programming WGSD offers them.