

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 0590-06  
Bill No.: #CCS for HCS for SCS for SB 172  
Subject: Education, Elementary and Secondary; Elementary and Secondary Education Department; Boards, Commissions, Committees, Councils  
Type: #Corrected  
Date: May 11, 2015  
#To correct Bill No.

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Bill Summary: This proposal modifies provisions relating to elementary and secondary education.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
General Revenue*	(Less than \$289,721)	\$2,252,154	\$2,598,752
<b>Total Estimated Net Effect on General Revenue</b>	<b>(Less than \$289,721)</b>	<b>\$2,252,154</b>	<b>\$2,598,752</b>

**\*Oversight notes that DESE and the Office of Administration's Division of Budget and Planning were not able to provide Oversight with a projection of when the foundation formula may be fully funded. This proposal has a provision §162.720 that may not have a fiscal impact until such time as the formula is fully funded. Oversight, for fiscal note purposes, is showing the impact of that provision.**

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2016	FY 2017	FY 2018
<b>Total Estimated Net Effect on <u>Other State Funds</u></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses. This fiscal note contains 15 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
General Revenue	2 FTE	2 FTE	1 FTE
<b>Total Estimated Net Effect on FTE</b>	<b>2 FTE</b>	<b>2 FTE</b>	<b>1 FTE</b>

Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Local Government	\$0	(Could exceed \$3,608,160)	(Could exceed \$3,608,160)

## FISCAL ANALYSIS

### ASSUMPTION

#### §§161.1005 and 633.420 Dyslexia Therapist and Legislative Task Force on Dyslexia

Officials at the **Department of Elementary and Secondary Education (DESE)** assume they will require one FTE dyslexia specialist. Costs to develop dyslexia programs for schools will be approximately \$25,000. Implementing professional development for schools will cost approximately \$5,000.

DESE assumes §633.420 required task force expenses would total approximately \$5,000. Cost estimates for the task force contract total approximately \$25,000.

In response to similar legislation filed this year, officials at the **Missouri Senate** assumed there was no fiscal impact from this proposal.

#### §162.720 and §163.031 Gifted Education Funding

Officials at the **DESE** assume based on their most recent complete data, school districts that have a gifted program would have a penalty of \$3,408,160 for not maintaining at least 80% of their gifted enrollment for the previous year. This would be a loss to the local districts that had the penalty levied against them. These penalties would be redistributed to all other school districts due to the foundation formula not being fully funded.

In response to the similar version of this proposal, HB 637, officials at the **Kansas City Public Schools** assumed this proposal would have a minimal fiscal impact. It is impossible to determine at this time.

In response to the similar version of this proposal, HB 637, officials at the **Columbia Public Schools** assumed this would not have a fiscal impact as it mirrors their current practice.

In response to the similar version of this proposal, HB 637, officials at the **Malta Bend Schools** and the **Special School District of St. Louis** each assumed there was no fiscal impact to their respective school district from this proposal.

**Oversight** notes that DESE and the Office of Administration's Division of Budget and Planning were not able to provide Oversight with a projection of when the foundation formula may be fully funded. This proposal contains a provision that will require DESE to levy penalties against school districts that do not maintain their gifted programs. Since the foundation formula is not fully funded the penalty money may be redistributed to other school districts. Oversight, for the purpose of the fiscal note only, is showing the impact to the State as if the foundation formula were fully funded.

ASSUMPTION (continued)

§162.732 Committee on Schools for the Severely Disabled

Officials at the **DESE** assume any costs for the committee would be insignificant.

**Oversight** assumes this proposal requires the Committee on Schools for the Severely Disabled to report its finding to the Legislature by December 1, 2015 (FY 2016). Oversight assumes any costs for the committee could be absorbed with DESE's existing resources.

§167.223 Two Year Colleges

**Oversight** assumes this proposal would not impact a college unless the college chooses to enter into an agreement with a public high school. Oversight will show no direct fiscal impact from this proposal.

§167.903 Seventh Grade and §167.905 Ninth Grade Personal Plans of Study

In response to the previous version of this proposal, officials at the **DESE** defers to school districts for the impact of these provisions.

In response to similar legislation filed this year, HB 377, officials at the **Kansas City Public Schools** assumed this could have an impact. The impact is unknown but expected to be between \$100,000 and \$150,000 annually in personnel and testing costs.

Officials at the **Malta Bend School District** assume there is no fiscal impact from this proposal.

In response to similar legislation filed this year, HB 377, officials at the **Riverview Gardens School District** assume there is no fiscal impact from this proposal.

In response to similar legislation filed this year, HB 377, officials at the **Special School District of St. Louis** assumed this would have a negative impact as they would need to hire two additional counselors.

**Oversight** notes this proposal requires school districts to develop a policy and implement a measurable system for identifying students who are at risk of not being ready for college-level work or for entry-level career positions. Oversight assumes this proposal requires school districts to take into account the score of the student on the Missouri Assessment Program Tests.

**Oversight** notes that school districts will have costs associated with the implementation of the policies required under this proposal. Oversight will show the impact to school districts as Unknown over \$100,000. This proposal will begin in July 1, 2017 and therefore, Oversight will show the impact to school districts starting in FY 2017.

ASSUMPTION (continued)

§§169.141 and 169.715 Retirement Allowance

Officials from the **Joint Committee on Public Employee Retirement** state that this legislation would not create a substantial proposed change in future plan benefits as defined in Section 105.660(10).

In response to a previous version of this proposal, officials from the **Public School and Education Employees Retirement System (PSRS)** estimate that this proposal will result in an insignificant fiscal savings to their agency.

Specifically this proposal applies to members who elect to receive, or are currently receiving their retirement allowance payable as a joint-and-survivor annuity with their spouse as the beneficiary. In addition, this proposal provides that the member's retirement allowance will increase to the amount that would be payable had they elected a single life annuity payment for if:

- ▶ Their marriage is dissolved on or after September 1, 2015,
- ▶ The dissolution decree provides for sole retention by the retired member of all rights in the retirement allowance, and
- ▶ The member applies for the increase in retirement allowance back to single life benefit and provides a certified copy of the decree of dissolution.

Allowing a reduced joint and survivor benefit to revert back to the original life annuity is equivalent to the member paying insurance premiums for their spouse to receive continuing payments after their death, but then cancelling the policy prior to the member's death such that no death benefit will ever be paid. In this case the benefit actually paid by the system is a life annuity to the member, but the member received less than the original life annuity payment amount for the period between their retirement date and the date of divorce. This results in a savings to the system for the difference between the original life annuity amount and the reduced joint and survivor benefit amount during the period between commencement and divorce. However, we expect the magnitude of the cost savings to be very small, to the point of having little or no impact on the actuarially determined contribution rate for each system, for the following reasons:

- ▶ PSRS anticipates this proposal impacting a very limited group of retired members.
  - Members must be married and elect one of the joint and survivor payment options at retirement.
    - As of June 30, 2014, 21,988 of 49,707 PSRS service retirees, or 44%, are receiving a joint and survivor.

ASSUMPTION (continued)

§§169.324 and 169.560 Teacher Retirement

Officials from the **Joint Committee on Public Employee Retirement** stated that this legislation would not create a substantial proposed change in future plan benefits as defined in Section 105.660(10).

In response to a previous version of this proposal, officials from the **Public School and Education Employees Retirement System (PSRS)** stated this proposal will have no measurable fiscal impact to the system. This proposal creates a suspension of a member's retirement allowance when they return to work, which results in a temporary savings for the system. The accrual of a second retirement allowance during the suspension period can result in a small cost or savings to the system. Historically, a very small percentage of retirees return to work in a capacity that exceeds the limitations noted above. As of June 30, 2014, 106 of 49,707 PSRS service retirees, or .2%, have returned to work and had their retirement allowance suspended. As of June 30, 2014, 87 of 22,756 Public Education Employee Retirement System service retirees, or .4%, have returned to work and had their retirement allowance suspended.

§170.011 and §170.345 Civics Test

This proposal requires that a civics test be given to all students in order to graduate high school. The test is to be the civics portion of the United States Naturalization Test, produced by the United States Citizenship and Immigration Services (USCIS). The assessment the USCIS administers is an oral assessment. Although there are 100 questions, an applicant for naturalization must answer 6 of 10 questions correctly. The test required by this proposal shall consist of the same questions from the 100 questions used by the USCIS. School districts shall choose the number of questions for the test. Per this proposal a passing grade is sixty percent of questions correct.

Officials at the **DESE** assume this proposal does not mandate that DESE provide a state civics assessment.

**DESE** assumes this proposal requires students seeking a high school equivalency certificate to also complete this exam. To include a civics test as part of the High School Equivalency (HSE) would require a computer based testing (CBT) version of the test to be available and offered at the same sites that are currently providing the main HSE test. Three options could be considered:

- 1) Provide the civics test via high schools = Costs would be consistent with those taking the USCIS test. However, this option would prove problematic because some HSE test-takers would not be allowed to enter the buildings due to the Safe Schools Act.
- 2) Provide the civics test via testing centers currently offering our vendor's test (HiSET)= Costs would be consistent with the state administering the assessment. (20,000 students x \$10 fee = \$200,000)
- 3) Include the civics test as part of our vendor's test (HiSET) = This option would

ASSUMPTION (continued)

include automated scoring and Missouri-specific reporting and data extract files. Cost estimates based solely on past experience would be approximately \$2 million.

**DESE** assumes in addition to the test development cost, testing centers would charge a fee to proctor the test. Current charges are \$7.50 to provide each subtest. This would either be charged to the test-taker or paid with state funds. Approx. 20,000 test-takers x \$7.50 = \$150,000

Civics must be added to Adult Education and Literacy curricula, which currently focuses on federally funded, English Reading, English Language and Math. Developing curricula and training teachers would be minimal. Additional state funding would be required to provide classes to educate students in civics. Approximately 40 hours of class time to teach material x 200 class sites x \$20 per hour = \$160,000.

All solutions would require a rewrite of the current, internal DESE HSE system used to collect, store, and report High School Equivalency records. This will result in OA/ITSD costs. The costs are estimated to be \$412,290 in FY 2016 and \$84,519 in FY 2017 and \$86,632 in FY 2018.

**Oversight** notes this proposal requires the civics test given by the school districts to use the same questions used by the USCIS. Oversight contacted the USCIS about the availability of school districts using their existing test. Oversight received a response from the USCIS that stated school districts would not be allowed to use their test for free or for a fee. Additionally, copies of the test are not allowed to be distributed to school districts. School Districts would be required to create their own tests.

**Oversight** will show a Could exceed \$100,000 for all school districts to create and administer this test yearly.

**Oversight** will show the impact to DESE of providing the test for the High School Equivalency (HSE). Oversight will include the cost of the teaching of the test (\$160,000) as well as the state administering the test (20,000 students times the \$10 state assessment test = \$200,000). Additionally, Oversight will show the \$150,000 proctor fee for the HSE testers.

**Oversight** notes this proposal would require the testing to start July 1, 2016 (FY 2017).

In response to a previous version of this proposal, officials at the **University of Central Missouri (UCM)** assumed this could fiscally impact UCM. This proposal appears to give the state commissioner of higher education the decision as to how many civics courses should be offered by colleges and universities. This could mean course development costs and faculty increases. However, it is not possible to quantify such fiscal impact, since there is no way to predict what the commissioner would judge as needed.

ASSUMPTION (continued)

Officials at the **Metropolitan Community College** and the **Missouri State University** each assume there is no fiscal impact to their respective organization from this proposal.

In response to a previous version of this proposal, officials at the **State Technical College of Missouri** assume a positive fiscal impact that can not be determined at this time.

In response to similar legislation filed this year, HB 578, officials at the **Carondelet Leadership Academy**, assume there is no fiscal impact from this proposal.

§170.029 CTE Certificate

Officials at the **DESE** assume this will result in additional costs due to data collection; however, they do not anticipate a cost greater than \$100,000. DESE defers to local school districts regarding the extent of any costs.

In response to a previous version of this proposal, officials at the **Kansas City Public Schools** assume they cannot determine the fiscal impact until such time as DESE outlines how they will promulgate rules to implement the proposed legislation.

In response to a previous version of this proposal, officials at the **Everton R-III School District**, **Riverview Gardens School District** and the **Special School District of St. Louis** each assumed there was no fiscal impact to their respective school district from this proposal.

**Oversight** notes this proposal requires DESE to establish minimum requirements for a career and technical education high school certificate. DESE shall stipulate the minimum number of hours of vocational offerings per district with the goal of establishing six vocational areas of study. Oversight assumes that DESE will be able to establish the career and technical education certificate with existing staff and resources. Oversight assumes that DESE will need less than \$100,000 for computer upgrades and data collection annually.

**Oversight** requested a list of the school districts that currently have approved career education programs. There are currently 446 that have an approved career education program out of the 448 school districts that have a high school. Oversight notes that the school districts that replied to Oversight's request for impact all currently have an approved career education program.

**Oversight** requested a list of the current vocational areas of study approved by DESE. Those areas are:

- Agriculture, Food and Natural Resources
- Business, Management and Administration
- Family Consumer Science and Human Services
- Education and Training

ASSUMPTION (continued)

- Hospitality and Tourism
- Finance
- Health Science
- Information Technology
- Marketing
- Science, Technology, Engineering and Mathematics (STEM)  
Project Lead the Way
- Skilled Technical Sciences  
Architecture and Construction  
Arts, AV Technology and Communications  
Law, Public Safety, Corrections and Security  
Manufacturing  
Transportation, Distribution and Logistics

**Oversight** for purposes of the fiscal note, will assume that the six vocational areas of study will be based on the existing areas and therefore establishing curriculum, programs of study and course offerings would not have a fiscal impact.

§170.047 and §170.048 Suicide Prevention and Awareness

Officials at the **Department of Elementary and Secondary Education (DESE)** assume they could incur costs to bring in experts to assist in the development of a model policy; however, they do not expect significant costs.

**DESE** defers to school districts regarding the extent and level of costs necessary to provide training.

In response to similar legislation filed this year, SB 328, officials at the **Lee's Summit R- & School District** assumed that two hours of professional development training for all certified staff would be \$134,622 annually.

In response to similar legislation filed this year, SB 328, officials at the **Everton R-III School District** assumed an annual cost of \$2,000.

In response to similar legislation filed this year, SB 328, officials at the **Malta Bend Schools, Riverview Gardens School District** and **Special School District of St. Louis** each assumed there was no fiscal impact to their respective organizations from this proposal.

**Oversight** notes that according to this proposal licensed educators may receive annual professional development training regarding youth suicide awareness and prevention. Oversight assumes this proposal is permissive and would not have a fiscal impact.

ASSUMPTION (continued)

**Oversight** assumes that DESE could absorb the creation of the material used in the youth suicide awareness and prevention training with existing resources.

§170.350 Constitution Project

Officials at the **DESE** assume there is no fiscal impact from this proposal.

In response to a previous version of this proposal, officials at the **Metropolitan Community College** assume there is no fiscal impact from this proposal.

In response to similar legislation filed this year, HB 658, officials at the **Everton R-III School District, Kansas City Public Schools, the Malta Bend School District and the Special School District of St. Louis** each assume there is no fiscal impact to their respective organizations from this proposal.

§173.750 Remediation Report

Officials at the **DESE** assumes the need for one FTE Supervisor to review all policies and procedures related to remediation across all offices and to prepare the report for the joint committee on education. This FTE would be needed in FY 2016 and for four months of FY 2017.

§178.550 Career and Technical Education Advisory Council

Officials at the **DESE** assume no direct impact from this provision.

Bill as a Whole

Officials at the **Department of Higher Education, Department of Social Services, Joint Committee on Administrative Rules and Office of the State Courts Administrator** each assume there is no fiscal impact to their respective organization from this proposal.

In response to a previous version of this proposal, officials at the **University of Missouri** assume there is no fiscal impact from this proposal.

In response to a previous version of this proposal, officials from the **Office of the Secretary of State (SOS)** state many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to the SOS for Administrative Rules is less than \$2,500. The SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the office can sustain with the core budget. Therefore, the SOS

ASSUMPTION (continued)

reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

**Oversight** assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process.

<u>FISCAL IMPACT - State Government</u>	FY 2016 (10 Mo.)	FY 2017	FY 2018
<b>GENERAL REVENUE</b>			
<u>Savings</u> - DESE - penalties levied against schools not maintaining their gifted programs §162.720 & §163.031			
	\$0	\$3,408,160	\$3,408,160
<u>Costs</u> - DESE §161.1005			
Personal Service	(\$40,460)	(\$49,038)	(\$49,528)
Fringe Benefits	(\$21,041)	(\$25,502)	(\$25,757)
Equipment and Expenses	(\$12,363)	(\$7,309)	(\$7,491)
Program expenses	<u>(\$30,000)</u>	<u>\$0</u>	<u>\$0</u>
<u>Total Costs</u> - DESE	(\$103,864)	(\$81,849)	(\$82,776)
FTE Change - DESE	1 FTE	1 FTE	1 FTE
<u>Costs</u> - DESE - task force expenses and contracts §633.420			
	(\$30,000)	(\$30,000)	(\$30,000)
<u>Costs</u> - DESE - data collection §170.029			
	(Less than \$100,000)	(Less than \$100,000)	(Less than \$100,000)
<u>Costs</u> - DESE - computer programming and data collection §170.345			
	\$0	(\$412,290)	(\$86,632)
<u>Costs</u> - DESE - HSE Civics			
Teaching of materials	\$0	(\$160,000)	(\$160,000)
HSE civics test	\$0	(\$200,000)	(\$200,000)
Proctor fee	<u>\$0</u>	<u>(\$150,000)</u>	<u>(\$150,000)</u>
<u>Total Costs</u> - DESE HSE §170.345	\$0	(\$510,000)	(\$510,000)

<u>FISCAL IMPACT - State Government</u> (continued)	FY 2016 (10 Mo.)	FY 2017	FY 2018
<b>GENERAL REVENUE (continued)</b>			
<u>Costs - DESE</u>			
Personal Service	(\$31,640)	(\$12,783)	\$0
Fringe Benefits	(\$16,454)	(\$6,648)	\$0
Equipment and Expenses	<u>(\$7,763)</u>	<u>(\$2,436)</u>	<u>\$0</u>
<u>Total Costs - DESE</u>	<u>(\$55,857)</u>	<u>(\$21,867)</u>	<u>\$0</u>
Total FTE Change - DESE §173.750	1 FTE	1 FTE	0 FTE

**ESTIMATED NET EFFECT ON GENERAL REVENUE** (Less than \$289,721) \$2,252,154 \$2,598,752

Estimated Net FTE Change on General Revenue 2 FTE 2 FTE 1 FTE

**\*Oversight notes that DESE and the Office of Administration's Division of Budget and Planning were not able to provide Oversight with a projection of when the foundation formula may be fully funded. This proposal has a provision that may not have a fiscal impact until such time as the formula is fully funded. Oversight, for fiscal note purposes, is showing the impact of that provision.**

<u>FISCAL IMPACT - Local Government</u>	FY 2016 (10 Mo.)	FY 2017	FY 2018
<b>LOCAL GOVERNMENT FUNDS</b>			
<u>Costs - School Districts - implementation of the new policy on college readiness §167.903 &amp; §167.905</u>	\$0	(Unknown over \$100,000)	(Unknown over \$100,000)
<u>Costs - School Districts -creation and administering of the civics test §170.011</u>	\$0	(Could exceed \$100,000)	(Could exceed \$100,000)
<u>Loss - School Districts - penalties from not maintaining a gifted program §162.720</u>	\$0	<u>(\$3,408,160)</u>	<u>(\$3,408,160)</u>
<b>ESTIMATED NET EFFECT ON LOCAL GOVERNMENT FUNDS</b>	<u>\$0</u>	<u>(Unknown over \$3,608,160)</u>	<u>(Unknown over \$3,608,160)</u>

### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

### FISCAL DESCRIPTION

This legislation specifies school quality indicators that the state board of education shall consider when classifying public schools. (§161.089)

This bill requires each school district to develop a policy and implement a system by July 1, 2017, for identifying students in their ninth grade year and students who transfer into the school after ninth grade who are at risk of not being ready for college level work or for entry-level career positions. Indicators include, but are not limited to, performance on the Missouri Assessment Program tests; the district's reported remediation rate; and the student attendance rate. The district policy must require academic and career counseling to take place sufficiently prior to graduation for any at-risk student to ensure the ability of the school to provide sufficient opportunities to the student to graduate college or career ready and on time. (§167.905)

Allows each student during his or her seventh grade year at a public school or charter school to develop a personal plan of study with help from the school's guidance counselors that must be reviewed at least annually by school personnel and the student's parent or guardian and updated based on the needs of the student; requires, beginning with the 2016-17 school year, DESE to include a credit component in the scoring guide under the Missouri School Improvement Program for school districts that implement this plan; and requires, no later than January 1, 2016, the department to revise its scoring guide under the program to include a component of credit for identifying ninth grade students who are at risk of dropping out or not being ready for college-level work or for entry-level career positions and to provide significant weight to that component for the purposes of determining a district's accreditation. (§167.903)

This bill requires the State Board of Education to establish minimum graduation requirements for a career and technical education (CTE) high school certificate. Students entering high school in the 2016-17 school year and thereafter will be eligible to earn a CTE certificate, which will confer the same benefits as any other high school diploma meeting graduation requirements. The CTE diploma will be based on requirements designed to provide students with technical skills and core academic skills to be ready for a career in a technical field. Curriculum, programs of study, and course offerings will be determined by the local school district based on the needs and interests of the district's students. The State Board of Education will work in cooperation with local districts to stipulate the minimum number of vocational offerings per district with a goal of establishing at least six vocational areas of study in each district. Districts must make an effort to offer programs of study for as many vocational career paths as economically feasible, and in establishing curriculum requirements may incorporate standards for industry-recognized certifications.

FISCAL DESCRIPTION (continued)

This legislation creates the "Legislative Task Force on Dyslexia" and requires the Department of Elementary and Secondary Education to employ a dyslexia specialist. (§§161.1005 and 633.420)

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Carondelet Leadership Academy  
Department of Economic Development  
Department of Elementary and Secondary Education  
Department of Higher Education  
Department of Social Services  
Everton R-III School District  
Joint Committee on Administrative Rules  
Joint Committee on Public Employee Retirement  
Kansas City Public Schools  
Malta Bend School District  
Metropolitan Community College  
Missouri State University  
Office of the Governor  
Office of the Lieutenant Governor  
Office of the State Courts Administrator  
Office of the Secretary of State  
Public School and Education Employees Retirement System  
Riverview Gardens School District  
Special School District of St. Louis  
State Technical College of Missouri  
University of Central Missouri  
University of Missouri



Mickey Wilson, CPA  
Director  
May 11, 2015

Ross Strobe  
Assistant Director  
May 11, 2015

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