COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4806-01

Bill No.: Perfected HB 1611

Subject: Education, Elementary and Secondary

Type: Original

<u>Date</u>: April 14, 2016

Bill Summary: This proposal modifies education provisions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2017	FY 2018	FY 2019	
General Revenue	(\$230,000)	(\$200,000)	(\$180,000)	
Total Estimated Net Effect on General Revenue	(\$230,000)	(\$200,000)	(\$180,000)	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2017	FY 2018	FY 2019	
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0	

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 17 pages.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2017	FY 2018	FY 2019	
Total Estimated Net Effect on <u>All</u>				
Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2017	FY 2018	FY 2019	
Total Estimated Net Effect on FTE	0	0	0	

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

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2017	FY 2018	FY 2019	
Local Government	(Unknown over \$100,000)	(Unknown over \$100,000)	(Unknown over \$100,000)	

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FISCAL ANALYSIS

ASSUMPTION

§167.266 Career Counseling Programs

Oversight notes this proposal allows a school district to establish an academic and career counseling program. The Department of Elementary and Secondary Education (DESE) shall develop a process for recognition of a school district's academic and career counseling program. Oversight assumes that the creation of the process of recognition would not have a fiscal impact. Oversight will show an impact to the school districts of \$0 or Unknown over \$100,000 for the implementation and maintenance of the academic and career counseling program.

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

Officials at the **St. Charles School District** assume a significant impact to create and implement curriculum. Cost is estimated to be \$100,000.

Officials at the **Brentwood School District** assume at least \$60,000 to add new counseling staff.

Officials at the **Kirbyville R-VI School District** assume this would require hiring additional personnel. The exact impact is unknown at this time.

Officials at the Cassville R-IV School District assume an impact of \$25,500.

Officials at the **Sarcoxie R-II School District** assume this would require a full time employee at a cost of \$55,000.

Officials at the **Kennett** and **Shell Knob** school districts each assume an impact that is unknown at this time.

Officials at the **Shelby County School District** assume the impact is unknown until the guidance guidelines are developed.

Officials at the **Bloomfield R-14**, **Central R-III**, **Grain Valley R-V**, **Webster Groves** and the **Wright City R-II School Districts** each assume this would have no fiscal impact as their school districts already provide the counseling required by this proposal.

Officials at the Carondelet Leadership Academy, Everton R-III, Kansas City, Kearney, Macon County R-IV, Mehlville, Middle Grove C-1, Parkway, Smithville R-II, St. Elizabeth R-IV, Warren County R-III and West Plains School Districts each assume there is no fiscal

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ASSUMPTION (continued)

impact from this proposal to their respective districts.

§167.265, §168.303, §168.500, §168.520 and §192.915 Changes "Guidance Counselor" to "School Counselor" (HA 1)

Oversight notes this proposal changes in statutes the term "guidance counselor" to "school counselor". Oversight is not aware of additional certification requirements for school counselors as opposed to guidance counselors. Oversight found the terms are often used interchangeably. Oversight assumes this proposal would not have a fiscal impact.

In response to similar legislation filed this year, HB 2428, officials at the **DESE** assumed there is no fiscal impact from this proposal.

In response to similar legislation filed this year, HB 2428, officials at the Forsyth R-III, Kansas City, Macon County R-IV, New Haven, Pettis County R-XII, Sarcoxie R-II, Webster Groves, West Plains and the Wright City R-II school districts each assumed there was no fiscal impact from this proposal to their respective districts.

§167.267 Music Therapist Certified for Individualized Family Service (HA 1)

Officials at the **DESE** assume that currently, music therapy is not a covered services under First Steps. The addition of this service as a covered service via this legislation would increase the costs of the program, though DESE does not expect it to be a significant impact to the total services delivered in First Steps.

To determine the fiscal impact, DESE averaged three of our current services that are infrequently utilized (counseling, vision and audiology) for an estimated 2,500 hours/year for music therapy services. And assuming the rate will be the same as other therapies (\$68/hr.), they came up with a fiscal impact of \$170,000/year.

Oversight notes the First Steps program is funded using General Revenue, IDEA part C federal grant and medicaid funding. For the simplicity of the fiscal note, Oversight will show the impact of this proposal as being all General Revenue funds.

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ASSUMPTION (continued)

§170.047 Training and Guidelines for Youth Suicide Awareness and Prevention Training (HA 3 and HA 8)

Oversight notes this proposal, in §170.047, would allow a licensed educator to complete up to two hours of training or professional development in youth suicide awareness and prevention. These hours would count toward the required professional development hours for certification. The Department of Elementary and Secondary Education is to develop guidelines for the training.

In response to similar legislation filed this year, HB 1546, officials at the **DESE** assumed that §170.047 requires DESE to develop guidelines for training in youth suicide awareness and prevention. To develop youth suicide awareness and prevention training materials that schools may use, the department will collaborate with organizations having expertise in this field. DESE estimates this would have insignificant costs.

Oversight assumes that DESE could create the guidelines and training materials using existing resources.

Oversight assumes that since this <u>new training would be in place of other professional training</u> required of licensed educators there would be no additional costs to school districts for the training.

§170.048 School District Policies on Youth Suicide Awareness and Prevention (HA 3 and HA 8) **Oversight** notes this proposal, in §170.048, would require each school district to adopt a policy on youth suicide awareness and prevention. DESE shall develop a model policy that the school districts may adopt. Every three years DESE must seek input on district's experiences with the model policy and DESE is to make changes to the model policy as needed.

DESE assumes that to develop a model policy for youth suicide awareness and prevention, there would be insignificant costs.

Beginning in 2021, DESE will be required to collect feedback from districts on their experience with the policy for youth suicide awareness and prevention. This will require the department to develop an instrument, in consultation with experts in the field, to collect valid and reliable data to inform revision decisions in order to make positive changes to the department's model policy. DESE estimates insignificant costs.

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ASSUMPTION (continued)

Beginning in 2021, DESE will need to convene the policy committee to review findings from the feedback instrument to make revision decisions to the department's model policy. DESE estimates insignificant costs.

Oversight assumes that DESE could create the model policy and do the follow-up required using existing resources. Since school districts are allowed to adopt this model policy they would not have fiscal impact from the creation of their own policy.

In response to similar legislation filed this year, HB 1546, officials at the **Lee's Summit R-7 School District** assumed this would cost \$25,019 for 2 hours of professional development. This includes 1,380 certified staff at an hourly rate of \$18.13 per hour.

In response to similar legislation filed this year, HB 1546, officials at the **Monroe City R-I School District** assumed the training would be held outside district. It is estimated to cost \$75-\$150 per person. Therefor the impact to the district would be \$18,750.

In response to similar legislation filed this year, HB 1546, officials at the **Concordia School District** assumed the cost of the training is estimated to be \$125 per employee. A sub costs \$75 per day and mileage to the conference at \$50. The total cost per employee is \$450.

In response to similar legislation filed this year, HB 1546, officials at the **Brentwood School District** assumed the new training would add \$7,500 in costs to train staff (\$50 per staff person) and \$200 to develop procedures.

In response to similar legislation filed this year, HB 1546, officials at the **Macon County R-IV School District** assumed this would cost for the training. It would cost mileage and the training. Additionally it would cost \$75 a day for substitute pay.

In response to similar legislation filed this year, HB 1546, officials at the **Grain Valley School District** assumed the impact would be the cost of the training.

In response to similar legislation filed this year, HB 1546, officials at the **Eldon School District** assumed a total of \$12,500. \$10,500 for professional development and \$1,500 for a trainer.

In response to similar legislation filed this year, HB 1546, officials at the **Cassville School District** assumed this would cost \$5,000.

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<u>ASSUMPTION</u> (continued)

In response to similar legislation filed this year, HB 1546, officials at the **Everton School District** assumed added costs of \$1,000 annually.

In response to similar legislation filed this year, SB 646, officials at the **Forsyth R-III School District** assumed this would add cost of \$2,000.

In response to similar legislation filed this year, HB 1546, officials at the **Seymour R-II School District** assumed additional training costs of \$4,000 annually.

In response to similar legislation filed this year, HB 1546, officials at the **Orrick School District** assumed training of all staff would cost \$1,500 - \$2,500.

In response to similar legislation filed this year, HB 1546, officials at the **East Newton**, **Renick R-V** and the **Kirbyville R-VI School Districts** each assumed added costs for training each year. The cost of the training cannot be determined at this time.

In response to similar legislation filed this year, HB 1546, officials at the **Bloomfield School District** assumed added costs for training and policy development. The cost cannot be determined at this time.

In response to similar legislation filed this year, HB 1546, officials at the **Webster Groves School District** assumed a \$100 per day per employee for training. So it would be about \$1,000 per day.

In response to similar legislation filed this year, HB 1546, officials at the **Lonedell School District** assumed a cost for the training of \$500-\$1,000.

In response to similar legislation filed this year, HB 1546, officials at the **Shelby County School District** assumed that at \$20 per hour per employee for training. If every employee took the training it would cost \$2,000 annually.

In response to similar legislation filed this year, HB 1546, officials at the **Pettis County R-XII School District** assumed an impact of \$500 for training.

In response to similar legislation filed this year, HB 1546, officials at the **Bismark R-V**, **Fredericktown** and **Tipton R-VI School Districts** responded to Oversight's request for fiscal impact but did not indicate an impact.

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ASSUMPTION (continued)

In response to similar legislation filed this year, HB 1546, officials at the **Fair Play School District** assumed this would not have a fiscal impact as they already have these policies in place.

In response to similar legislation filed this year, HB 1546, officials at the **Campbell R-II School District** assumed that depending on who has to pay for the training it could have a negative impact on the district.

In response to similar legislation filed this year, HB 1546, officials at the **Bowling Green**, **Hawthorn Leadership School**, **Kansas City**, **Kearney**, **Middle Grove C-1**, **New Haven**, **Parkway**, **Salisbury**, **Sarcoxie R-II**, **Shell Knob**, **Smithville**, **St. Charles**, **Warren County R-II**, **West Plains** and the **Wright City R-II School Districts** each assumed there is no fiscal impact from this proposal to their respective districts.

In response to similar legislation filed this year, SB 646, officials at the **Riverview Gardens** and **St. Elizabeth R-IV School Districts** each assumed this would not have a fiscal impact on their district.

§160.440 Magnet Schools (HA 4)

Oversight notes this allows a school district to create a magnet school as long as the magnet school uses a lottery process for admission that allows all prospective students an equal chance to gain admission. Oversight assumes this lottery process would not have a fiscal impact.

§167.225 Braille Instruction (HA 5)

Oversight notes this proposal would require Braille be taught to any student who is assessed as needing Braille.

In response to similar legislation filed this year, HB 2569, officials at the **DESE** assumed there does not appear to be a state fiscal impact. Local school districts will likely incur significant costs. DESE estimates the salary for a Braille instructor at \$60,000 plus \$34,200 [57% (school district benefit percentage)] for a total of \$94,200.

Oversight notes there are 518 school districts in the state that may be impacted by this proposal. DESE was unable to provide Oversight with the number of Braille instructors currently working in the school districts. However, they were able to say that in the 2014 school year 43 school districts provided a course for visual instruction. Oversight will show the impact of this proposal as Unknown, \$100,000 per district that needs a Braille instructor.

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<u>ASSUMPTION</u> (continued)

In response to similar legislation filed this year, HB 2569, officials at the **Concordia R-II School District** assumed the cost of a certified braillist is upwards of \$35,000 (not including expenses). The cost of a low volume braille printer is between \$1,500 -\$5,000 and the cost of Braille paper for 500 sheets is roughly \$25. In a year you would go through anywhere between 5,000-10,000 sheets depending on what textbooks you could find from the Library of the Blind and which ones you would have to Braille yourself. A district would have to find a certified teacher of the visually impaired or pay to get a teacher certified. The cost for a teacher with benefits could be as much as \$55,000-\$65,000. The cost to get a new teacher (\$42,000) trained would be approximately \$8,000-\$10,000 with tuition, books and a mentor. The other alternative is to send them to Children's Center for the Visually Impaired and pay tuition and transportation can run as much as \$55,000 to \$60,000 a year depending on where and how you are transporting the student.

In response to similar legislation filed this year, HB 2569, officials at the **Kearney R-I School District** assumed a cost of \$5,000 (\$1,000 for each child with visual impairments).

In response to similar legislation filed this year, HB 2569, officials at the **Lewis County C-1 School District** assumed it would depend on the number of students that would need instruction. The cost is unknown but would be the cost of a certified teacher.

In response to similar legislation filed this year, HB 2569, officials at the **Macon County R-IV School District** assumed no impact at this time. However should a student need the service the cost could be extensive.

In response to similar legislation filed this year, HB 2569, officials at the **New Haven School District** assumed a cost of \$50,000 annually for a certified teacher.

In response to similar legislation filed this year, HB 2569, officials at the **St. Elizabeth School District** assumed the cost would be for a certified teacher at \$32,000.

In response to similar legislation filed this year, HB 2569, officials at the **West Plains School District** assumed a cost of \$45,000 to \$65,000 annually per teacher.

Officials at the Everton, Kansas City, Malta Bend and the Wright City R-II school districts each assume there is no fiscal impact from this proposal to their respective districts.

In response to similar legislation filed this year, HB 2569, officials at the **Special School District** of **St. Louis** stated they were unable to determine a fiscal impact at this time.

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<u>ASSUMPTION</u> (continued)

§161.1005 Dyslexia Specialist and Professional Development (HA 6)

Oversight notes this portion of the proposal requires the DESE to employ a dyslexia specialist by July 1, 2017.

In response to similar legislation filed this year, HB 1928, officials at **DESE** assumed this portion of the proposal will require one FTE dyslexia specialist (\$48,552). Costs to develop dyslexia programs for schools will cost approximately \$25,000. Implementing professional development for school will cost approximately \$5,000. This \$30,000 cost would be one-time costs.

Oversight will show the \$30,000 costs for the dyslexia professional development. However, Oversight notes that DESE has already hired the Dyslexia Specialist using their current appropriation and therefore, will not show any FTE costs.

§633.420 Legislative Task Force on Dyslexia (HA 6)

Oversight notes this portion of the proposal creates the Legislative Task Force on Dyslexia. The task force shall make recommendations on matters concerning dyslexia and education. The task force shall terminate on August 31, 2018. Oversight will show partial costs in FY 2019 as the Task Force wraps up its work.

In response to similar legislation filed this year, HB 1928, officials at the **DESE** assumed the cost estimate of the task force expenses is approximately \$5,000. Cost estimate for the task force contract is approximately \$25,000.

In response to similar legislation filed this year, HB 1928, officials at the **Missouri Senate** assumed no fiscal impact beyond existing appropriations.

In response to similar legislation filed this year, HB 1928, officials at the **Missouri House of Representatives** assumed the House could absorb the expense of two House members serving on the task force.

§160.011, §160.041, §171.031, and §171.033 No Minimum Number of School Days (HA 7) **Oversight** notes this proposal would require a school term of 1,044 hours with no minimum number of school days. Oversight notes that since the foundation formula payments are currently based on 1,044 hours and not a certain number of days, this proposal would not have any additional fiscal impact.

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<u>ASSUMPTION</u> (continued)

§160.775 Bullying and Cyberbullying (HA 8)

Oversight notes the current statute (§160.775) requires all school districts to have an antibullying policy in place by September 1, 2007. This proposal expands those policies to include cyberbullying, procedures for reporting bullying and rules regarding the investigation of bullying. This proposal requires school districts to distribute copies of the policy to their teachers and staff, provide training to school staff annually and provide notice annually to students, parents and guardians.

In response to similar legislation filed this year, HB 1583, officials at **DESE** assumed that this proposal would have insignificant costs to DESE.

Section 160.775.8 = This requirement would result in additional data collection changes and web applications changes. DESE does not expect costs to be significant.

In response to similar legislation filed this year, HB 1583, officials at the **Cassville School District** assumed a cost of \$22,500.

In response to similar legislation filed this year, HB 1583, officials at the **Eldon School District** assumed \$60,000 to handle additional staff to handle bullying investigations.

In response to similar legislation filed this year, HB 1583, officials at the **Everton School District** assumed costs of \$2,500.

In response to similar legislation filed this year, HB 1583, officials at the **Macon County R-IV School District** assumed the only impact is time to investigate.

In response to similar legislation filed this year, HB 1583, officials at the **New Haven School District** assumed \$300 per investigation.

In response to similar legislation filed this year, HB 1583, officials at the **Shell Knob School District** assumed an unknown impact at this time.

In response to similar legislation filed this year, HB 1583, officials at the **Smithville School District** assumed additional staff to handle required duties. The cost is \$80,000.

In response to similar legislation filed this year, HB 1583, officials at the **St. Charles School District** assumed costs of \$25,000 annually.

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ASSUMPTION (continued)

In response to similar legislation filed this year, HB 1583, officials at the **Warren County R-III School District** assumed that the new reporting requirements could in turn cause additional labor costs. It is unknown at this time.

Bill as a Whole

Officials at the **Joint Committee on Administrative Rules** assume there is no fiscal impact from 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 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.

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FISCAL IMPACT - State Government	FY 2017 (10 Mo.)	FY 2018	FY 2019
GENERAL REVENUE			
<u>Cost</u> - DESE- reimbursement of music therapist in First Steps §167.267 (HA 1)	(\$170,000)	(\$170,000)	(\$170,000)
Cost - Dyslexia Program and Training §161.1005 (HA 6)	(\$30,000)	\$0	\$0
Cost - Dyslexia Task Force Expenses and Contract §633.420 (HA 6)	(\$30,000)	<u>(\$30,000)</u>	(\$10,000)
ESTIMATED NET EFFECT ON GENERAL REVENUE	<u>(\$230,000)</u>	<u>(\$200,000)</u>	<u>(\$180,000)</u>
FISCAL IMPACT - Local Government SCHOOL DISTRICT FUNDS	FY 2017 (10 Mo.)	FY 2018	FY 2019
Cost - School District - creation and maintenance of counseling program §167.266	\$0 or (Unknown over \$100,000)	\$0 or (Unknown over \$100,000)	\$0 or (Unknown over \$100,000)
<u>Costs</u> - School Districts - hiring a Braille instructor §167.225 (HA 5)	(Unknown, \$100,000 per district that needs a Braille <u>instructor</u>)	(Unknown, \$100,000 per district that needs a Braille <u>instructor</u>)	(Unknown, \$100,000 per district that needs a Braille <u>instructor)</u>
ESTIMATED NET EFFECT ON SCHOOL DISTRICT FUNDS	(Unknown over <u>\$100,000)</u>	(Unknown over <u>\$100,000)</u>	(Unknown over <u>\$100,000)</u>

FISCAL IMPACT - Small Business

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

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FISCAL DESCRIPTION

Beginning with the 2016-17 school year, this bill permits a school board or local education agency of a charter school to establish an academic and career counseling program in cooperation with parents and the local community that is in the best interest of and meets the needs of the students in the community. School districts and local education agencies may use the Missouri Comprehensive Guidance and Counseling Program as a resource for the development of a district or LEA program.

The bill requires the Department of Elementary and Secondary Education to develop a process for recognition of a school district's academic and career counseling program established with parents and the local community, no later than January 1, 2017. (§167.266)

Currently, state law permits students to receive instruction in Braille as part of their individualized education plans (IEPs). This bill requires a student to receive instruction in Braille reading and writing as part of his or her IEP unless, as a result of an assessment, instruction in Braille or the use of Braille is determined not appropriate for the child.

This bill defines "assessment" as the National Reading Media Assessment or another research-based assessment or series of research-based assessments under the Individuals with Disabilities Education Act that determines a child's learning media skills. (§167.225)

This proposal creates the "Legislative Task Force on Dyslexia" and requires the Department of Elementary and Secondary Education to employ a dyslexia specialist and develop professional development programs for school staff. (§633.420)

School District Antibullying Policies (§160.775) - This act modifies the requirements for school anti-bullying policies. The definition of "bullying" is modified to include intimidation or harassment that substantially interferes with the educational performance, opportunities, or benefits of any student without exception, or that substantially disrupts the orderly operation of the school. Bullying by students is prohibited on school property, at school functions, or on school buses. Cyberbullying is defined in the act.

Each school district's antibullying policy must be included in the student handbook, as specified in the bill. School district administrations must instruct their school counselors and school psychologists to educate students who are victims of bullying on techniques to overcome the negative effects of bullying. School district administrations must implement programs and other initiatives to prevent bullying, respond to such conduct so as to not stigmatize a victim, and to make resources or referrals available to victims of bullying.

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FISCAL DESCRIPTION (continued)

Any school district may subject a student to discipline for cyberbullying. The district will have jurisdiction to prohibit cyberbullying that originates off the school's campus if it was reasonably foreseeable that the electronic communication would reach the school's campus or there is a sufficient nexus between the electronic communication and the school, as described in the act. A district may also prohibit cyberbullying that occurs outside the district to the greatest extent allowed by law, as described in the act. A district may contact law enforcement and take other appropriate actions to protect students and clarify district expectations.

Each district must report the number of confirmed reported bullying incidents in the district and each school to DESE. The Department must post this information on its website but must not release any confidential information.

Youth Suicide Awareness and Prevention (§170.047) - This bill allows, beginning in the 2017-18 school year, any licensed educator to annually complete up to two hours of training or professional development in youth suicide awareness and prevention as part of the professional development hours required for State Board of Education certification.

The bill requires the DESE to develop guidelines suitable for this training.

By July 1, 2018, each district must adopt a policy, which must address strategies that can help identify students who are at possible risk of suicide.

§170.048 - By July 1, 2017, DESE must develop a model policy that districts may adopt. By July 1, 2021, and at least every three years after, DESE must request information and seek feedback from districts on their experience with the policy for youth suicide awareness and prevention and review this information.

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

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SOURCES OF INFORMATION

Bismark R-V School District

Bloomfield R-14 School District

Bowling Green School District

Brentwood School District

Campbell R-II School District

Carondelet Leadership Academy

Cassville R-IV School District

Chilhowee School District

Concordia School District

Department of Elementary and Secondary Education

East Newton School District

Eldon School District

Everton R-III School District

Fair Play School District

Forsyth R-III School District

Fredericktown School District

Grain Valley R-V School District

Hawthorn Leadership Academy

Joint Committee on Administrative Rules

Kansas City Public Schools

Kearney School District

Kennett School District

Kirbyville School District

Lee's Summit R-7 School District

Lewis County C-1 School District

Lonedell School District

Macon County R-IV School District

Malta Bend School District

Mehlville School District

Middle Grove C-1 School District

Missouri House of Representatives

Missouri Senate

Monroe City R-I School District

New Haven School District

Office of the Secretary of State

Orrick School District

Parkway School District

Pettis County R-XII School District

JH:LR:OD

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SOURCES OF INFORMATION (continued)

Renick R-V School District
Riverview Gardens School District
Salisbury School District
Sarcoxie R-II School District
Seymour R-II School District
Shelby County School District
Shell Knob School District
Smithville R-II School District
St. Charles School District
St. Elizabeth R-IV School District
Tipton R-VI School District
Warren County R-III School District
Webster Groves School District
West Plains School District
Wright City R-II School District

Mickey Wilson, CPA Director

Mickey Wilen

April 14, 2016

Ross Strope Assistant Director April 14, 2016