

**JEFFERSON COUNTY PUBLIC SCHOOLS  
FY 2015-16  
DRAFT BUDGET WORK SESSION  
JANUARY 12, 2015**

**Cordelia Hardin  
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Jefferson County Public Schools**

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## SEVEN questions regarding the DRAFT Budget:

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- 1) How much do we propose to spend and on what would we spend it?
- 2) When do we expect to see new-year budget requests?
- 3) What revenues and resources will we have to support the needed expenditures?
- 4) Will our budget be balanced?
- 5) What does all this mean to the taxpayer?
- 6) What is our long-term outlook?
- 7) What is the impact to our students?

# AGENDA

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- ❑ BUDGET TIMELINE - The Draft Budget and the subsequent steps for building the budget.
- ❑ CURRENT BUDGET ASSUMPTIONS
- ❑ SCHOOL ALLOCATIONS
  - Standards
  - Historical Changes
  - SECTION 7 - An APRIL proposal
- ❑ REVENUE
- ❑ EXPENSE CATEGORIES
- ❑ REVENUE COMPARED TO EXPENSES
- ❑ LONG-TERM FORECASTS
- ❑ QUESTIONS FOR THE BOARD

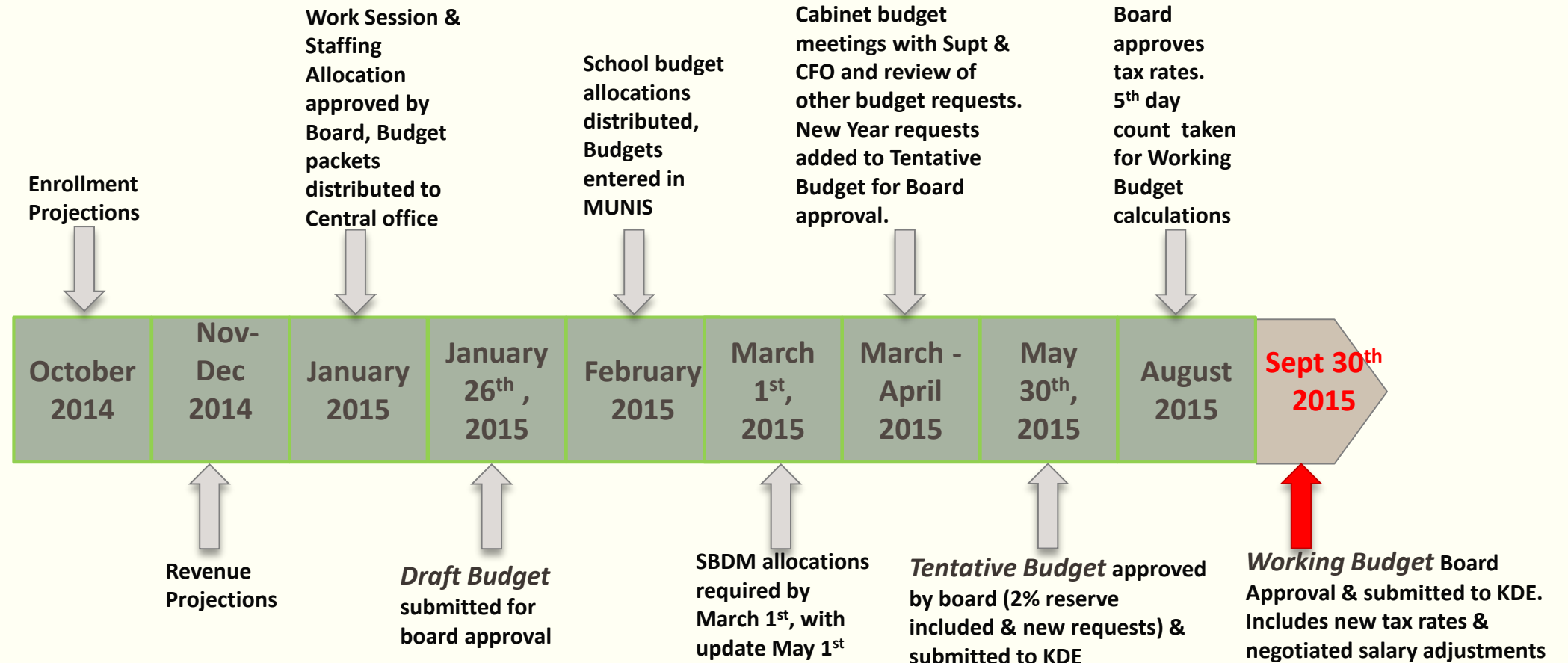


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# BUDGET TIMELINE

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# BUDGET TIMELINE FOR 2015-16



**Draft** includes estimates for school allocations, and specific assumptions.

**Tentative** includes line item distribution of codes, recommended approvals of requests from Cabinet meetings, and 2% reserve.

**Working** includes new tax rates approved in August, salary approvals, carryover, and carry forward from previous year, update on revenue projections.



# CURRENT BUDGET ASSUMPTIONS

# BUDGET ASSUMPTIONS

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- ❑ For FY 2015-16 only, the property revenue projection is based on a 4 % revenue increase.
- ❑ Excludes 2014-15 one-time initiative approvals:  
Extended Learning - \$5 million budgeted over 2 previous years, and in excess of \$1.7 million in transportation; Voice and Data system; and we expect some one-time requests that that will be requested again in 2015-16, but not yet included in the Draft Budget.
- ❑ The state will fully distribute SEEK revenue based on the Base per-pupil approved in the biennial budget (\$3,911 in FY 2014-15 and \$3,981 in FY 2015-16).
- ❑ Per Board request, On-behalf payments (\$174.9 million) added to provide comparison of all years, side-by-side.
- ❑ Occupational taxes will continue to remain healthy.
- ❑ Charge Indirect Cost to Nutrition Services, limiting some direct charges.



# SCHOOL ALLOCATION STANDARDS



Staffing Requirements - KRS 157.360

	<u>KRS 157.360</u>	<u>JCPS</u>	<u>DIFFERENCE</u>
Primary grades K - 3	24/1	24/1	0
Grade 4	28/1	24/1	4 students per teacher
Grade 5	29/1	24/1	5 students per teacher
Grade 6	29/1	28/1	1 student per teacher
Grade 7 through 12	31/1	28/1	3 students per teacher
no more than 150 pupil hours = 25/1		calculated on 140 pupil hours = 23.3/1 (Trimester calculated on 113 pupil hrs.)	
Part of School Media Librarian		Full-time Librarian Allocated High Schools receive 2 librarians Elementary and Middle Schools also receive 0.5 library clerk	
	<u>702 KAR 3:246</u>	<u>JCPS</u>	
SECTION 6	\$139 per student	\$140	\$40 per student
	<u>\$100</u> per student		
	State Budget Language		

## Current Administrative and Counseling Staff Model - JCPS 2015-16

### ELEMENTARY

ASSISTANT PRINCIPAL 1 for each school

COUNSELOR 1 for each school.  
2 counselors for enrollment of 660 or more.

### MIDDLE

ASSISTANT PRINCIPAL 2 for each school  
3 assistant principals for enrollment of 700 or more.  
4 assistant principals for enrollment of 1,300 or more.

COUNSELOR 2 for each school  
2.5 counselors for enrollment of 900 or more.  
3.5 counselors for enrollment of 1100 or more.

### SECONDARY

ASSISTANT PRINCIPAL 2 for each school  
3 assistant principals for enrollment of 1,250 or more.  
3.75 assistant principals for enrollment of 1,800 or more.

COUNSELOR 2 for each school  
3 counselors for enrollment of 900 or more.  
4 counselors for enrollment of 1,500 or more.

# SCHOOL ALLOCATIONS - History

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## ADMINISTRATION

- ❑ FY 2007-08 – Additional Assistant Principals added - Olmsted North and South (\$199,000 total)
- ❑ FY 2011-12 – Middle Schools – Added 25.5 Assistant Principal and 1.6 counselors (\$2.6 million total cost in 2015-16)
- ❑ FY 2012-13 – Elementary Schools – Added 78 Assistant Principals (400 enrollment and above).
- ❑ FY 2012-13 – Elementary Schools and Middle Schools - Expanded extended days for principals from 5 days to 20 days. (Originated in 2007-08). FY 2015-16 cost: \$1.1 million
- ❑ FY 2013-14 – Elementary Schools – Eliminated 400 student enrollment requirement and added 11 more Assistant Principals.
- ❑ FY 2014-15 – Assistant Principal added for elementary component at Brown School

TOTAL COST of 90 Elementary Assistant Principals in 2015-16: \$8.37 million.

- ❑ FY 2014-15 – Assistant Principal added for three Special Education schools. (Binet, Churchill Park, and Waller Williams.) \$292,000

## SCHOOL ALLOCATIONS - History of Added TEACHERS

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- ❑ FY 2009-10 – High Schools - Added 24.5 Trimester Teachers.
- ❑ FY 2010-11 – High Schools - Added 18.5 Additional Teachers for AB and 7-period

TOTAL COST OF TEACHERS ADDED FOR SCHEDULES IN 2015-16 - \$2.8 million. All high schools are scheduled to receive this add-on except for those on 6-period schedule, and those are Butler, Male, Valley, TAPP, and Alternative Schools.

- ❑ FY 2007-08 – Class-size reduction, master teachers (coaches), increased administration for Olmsted North and South. 33.5 teachers in FY 2014-15. \$2.1 million
- ❑ FY 2010-11 – Performing Arts magnet Western M.S. (4 teachers -\$248,000)
- ❑ FY 2011-12 – Class-size reduction at Western M.S. (4 teachers added - \$248,000)
- ❑ FY 2010-11 – Montessori site initiated at Westport M.S. 6 teachers allocated for FY 2014-15, as well as classified instruction - \$450,000

## SCHOOL ALLOCATIONS - History of Added TEACHERS

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- FY 2009-10 – Elementary Redesign at 3 sites - \$667,000 cost in FY 2015-16  
Participating schools: Coral Ridge, Engelhard, Wheatley
- FY 2009-10 – Partial elementary class-size reduction at 8 other sites. Full roll-out of class-size reduction at 8 sites (Kindergarten excluded) in FY 2010-11. \$1.5 million cost in FY 2015-16  
Participating schools: Cane Run, Crums Lane, Hazelwood, Frayser, Maupin, Slaughter, Portland. Breckinridge-Franklin

# SCHOOL ALLOCATIONS - History of Added Programs

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## OTHER SUPPORT POSITIONS

- ❑ FY 2009-10 – Elementary School – added 20 positions (6 teachers and 14 resource teachers) to act as magnet coordinators.  
Participating schools in 2015-16: Atkinson, Breckinridge-Franklin, Byck, Cane Run, Fairdale, Goldsmith, Indian Trail, King, Lincoln, Maupin, Mill Creek, Portland, Price, Roosevelt-Perry, Wellington, Young. Total Cost: \$1.2 million
- ❑ FY 2010-11 – General Fund began supporting 7% of FRYSC Coordinator positions, and it is now 16% of salary. Total support is now \$1.1 million.
- ❑ FY 2012-13 – GOAL CLARITY COACHES - 75 positions converted from central office to school-based. There are now 171 positions, and there is at least one in every school. 57 ½ were added in FY 2014-15 ( 31 from G.E. Grant). Total salaries and fringes are \$12.9 million. There is at least one coach in every school.

## SCHOOL ALLOCATIONS - History of Added Programs

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- ❑ FY 2012-13 – 10 Home School Coordinators added and there are now 14 in FY 2014-15. Total salaries and fringes are \$588,000 in 2015-16.  
Participating schools: Fern Creek H.S., Ballard, H.S. Fairdale H.S., Central H.S., Pleasure Ridge Park H.S., Iroquois H.S., Atherton H.S., Valley H.S., The Academy at Shawnee, Moore Traditional, Olmsted North, Waggener H.S., Westport M.S., Valley H.S.
- ❑ There are five career planners funded in a long-standing partnership with Louisville Metro and United Way ( Louisville Education and Employment Partnership). Total salaries and fringes are \$269,000.  
Participating schools: Moore Traditional, Southern H.S., Doss H.S., Pleasure Ridge Park H.S., Waggener H.S.

## SCHOOL ALLOCATIONS – New Programs in FY 2014-15

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- ❑ TRANSITION TEACHERS – 44 added for each middle school and high school (Moore Trad. has 2). Total salaries and fringes: \$2.8 million
- ❑ MENTAL HEALTH COUNSELORS – 15 added - \$915,000 in salaries and fringes.  
Participating schools: Rutherford E.S., Waggener H.S., Wheatley E.S., Gilmore Lane E.S./Camp Taylor E.S. (split 50/50), Farnsley M.S., Valley H.S., ESL Newcomer Academy, Iroquois H.S., Price E.S., Trunell E.S., Thomas Jefferson M.S., Ramsey M.S., Seneca H.S., Klondike E.S., Blake E.S./Blue Lick E.S. (split 50/50).
- ❑ SRT / PBIS COACHES (Resource Teachers) – 34 added - \$2.4 million in salaries and fringes.  
Participating schools: Atkinson, Cane Run, Cochran, Crums Lane, Foster, Frayser, Roosevelt-Perry, Semple, Shacklette, Young, King, Breckinridge-Franklin, Byck, Coleridge-Taylor, Gutermuth, Johnsontown Rd., Kerrick, Sanders, Smyrna, Rangeland, Conway M.S., Knight M.S., Crosby M.S., Westport M.S., Olmsted North, Olmsted South, Moore Traditional, Maupin, Stuart M.S., Newburg M.S., Dunn, Wilder, Doss H.S., Watterson/Goldsmith (split 50/50)



## SCHOOL ALLOCATIONS – New Programs in FY 2014-15

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- ❑ BUILDING ASSESSMENT COORDINATORS – 13 added - \$542,000 in salaries and fringes.  
Participating schools: Stuart M.S., Thomas Jefferson M.S., Westport M.S., Doss H.S., Fairdale H.S., Fern Creek H.S., Iroquois H.S., Seneca H.S., The Academy at Shawnee, Southern H.S., Valley H.S., Waggener H.S., Western H.S.
- ❑ CARTS – (College Access Resource Teachers) – 15 added in FY 2014-15 with 6 more to be moved from grant in FY 2015-16. Total salaries and fringes - \$1.4 million.  
Participating schools: Butler H.S., Central H.S., Doss H.S., Eastern H.S., Fairdale H.S., Fern Creek H.S., Iroquois H.S., Male H.S., Moore Traditional, Pleasure Ridge Park H.S., Seneca H.S., The Academy at Shawnee, Southern H.S., Valley H.S., Waggener H.S., Western H.S., Breckinridge Metro, Brown School, ESL Newcomer Center, Liberty H.S., TAPP
- ❑ District Positive Action Center pilot at Trunnell E.S. (resource teacher, instructional assistant, psychologist, social worker). \$282,000 total program cost.
- ❑ INTERNATIONAL BACCULAUREATE PROGRAM – 1.6 teachers added - Highland M.S. - \$102,000 in salaries and fringes
- ❑ The District funds ½ of the Teacherpreneur position at Fairdale H.S.- \$32,000 in salaries and fringes.

## Section 7 – An upcoming proposal in April

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In the Comprehensive School Improvement Plan, the Board approved a plan by which a new proposal for distributing Section 7 would be considered by the Board. This component was 4.2.2.1, and stated the following: *“Section 7 allocation to schools will be analyzed for possible repurposing using disaggregated data to determine best usage of funds for the support of Gap students, with a formal proposal to be presented to the Board for approval and subsequently provided to schools no later than May 30<sup>th</sup> of the prior fiscal year.”* Additionally, Section 7 is the primary budget component that is embedded in the strategies tied to the District Equity Scorecard.

- ❑ What is Section 7? This is from 702 KAR 3:246, Section 7. After allocating to school councils the certified staff (section 4), the classified staff (section 5), and the minimum discretionary funds (section 6; \$140 per student), the distribution of the remainder of funds that the District has available to distribute to schools is referred to as section 7.

## Section 7 – An upcoming proposal in April

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- ❑ What is the history of Section 7 within JCPS? The allocation began when JCPS converted from the Alternative Formula for distributing funds to councils to the state formula in FY 2009-10. Originally, Section 7 was just an allocation with a higher per pupil linked to poverty concentration. Allocations were based on reality that the higher the concentration of poverty, the higher the challenges. The Section 7 allocation was provided to councils, and the funds and the relevant plan had to be in each school's Comprehensive School Improvement Plan.
- ❑ Is there data on Section 7? Student Recovery Program was a higher tier of Section 7, but for high priority schools, those with low state scores, or schools with high concentration of students who were statistically at-risk of dropping out before graduating. The subsequent JCPS Evaluation was clear: This additional tier of Section 7 was not supporting students. It was a “mixed bag” of results (Planning and Evaluations Dept.)

## Section 7 – An upcoming proposal in April

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- ❑ What changed in FY 2014-15 ? – The change was discussed and approved by the Board when the JCPS Allocation Standards for FY 2014-15 were submitted in January 2014. Per Board approval, schools had to make application in order to increase the intentionality of the allocation. All of the FY 2014-15 allocations for Section 7 were strictly based on application and their plan to address gap student outcomes or services. The application was still for the amount available and schools with higher concentrations of at-risk students had a higher per-pupil amount available to them. The purpose of requiring schools to apply for Section 7 was to add greater intentionality and program monitoring.
- ❑ What other data is available? We know that schools are using their Section 7 funds for a variety of strategies, but there is a high investment in classified instructional staff at all levels rather than certified staff.

## Section 7 – An upcoming proposal in April

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❑ Does 702 KAR 3:246, Section 7 provide for this alternative? There are several alternatives by which a District may distribute these funds. Section 7, paragraph C, states the following: “For specific instructional purposes based on student needs identified by the Board from disaggregated student achievement data. Money provided under the subsection shall be used to address only the identified needs.”

### ❑ NEXT STEPS:

- 1) Section 7 will not continue in its present form in FY 2015-16.
- 2) Schools will receive the details of this determination on February 2<sup>nd</sup>, 2015.
- 3) Positions previously funded in part or in whole will be eliminated in FY 2015-16.
- 4) John Marshall will present the new proposal to the Board in April 2015.
- 5) Any approved new approach to Section 7 must be allocated to schools by May 30<sup>th</sup>, 2015.

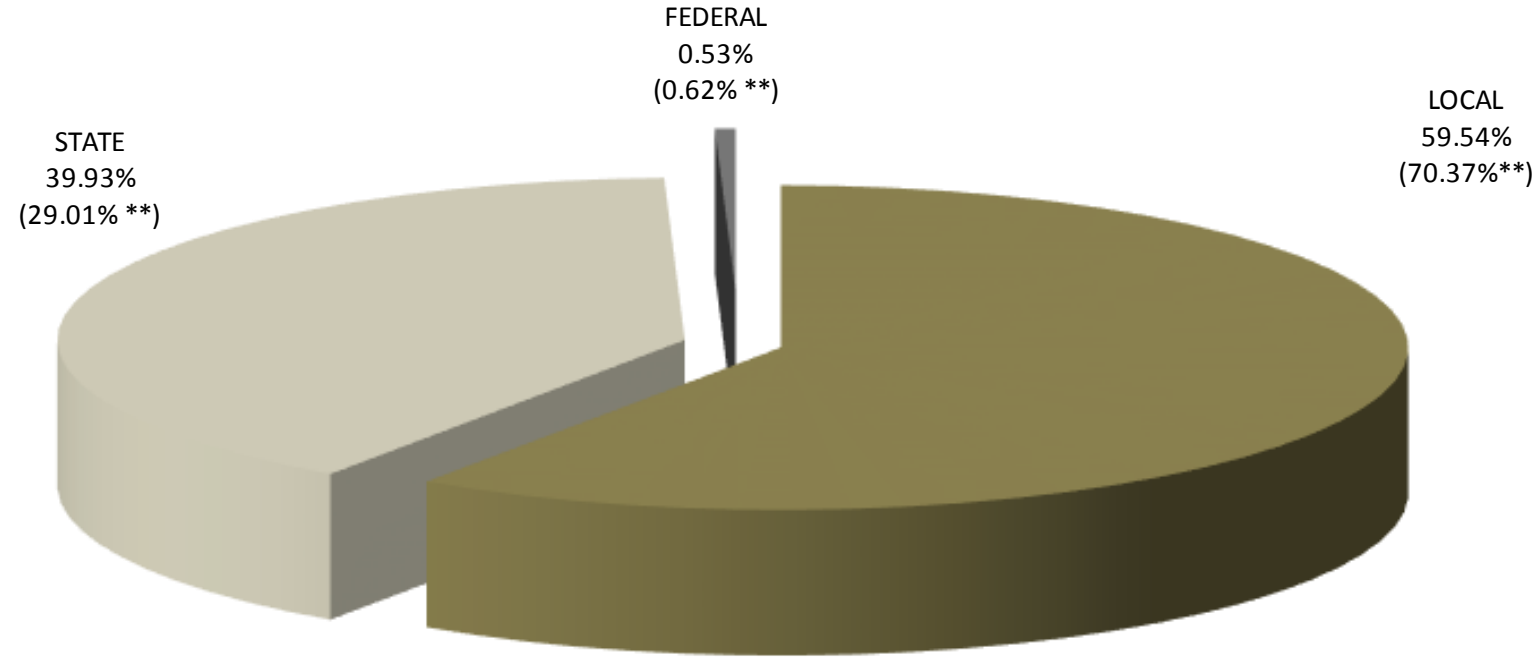


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# REVENUE

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**Jefferson County Public Schools  
GENERAL FUND REVENUE IDENTIFIED BY SOURCE  
Draft Budget 2015-2016 \***



GENERAL FUND REVENUE (includes State on-behalf benefit payments)  
\$1,136,164,796

\*Does not include Fund Balance

\*\* % without State on-behalf payments

## GENERAL FUND REVENUE PROJECTIONS (in detail)

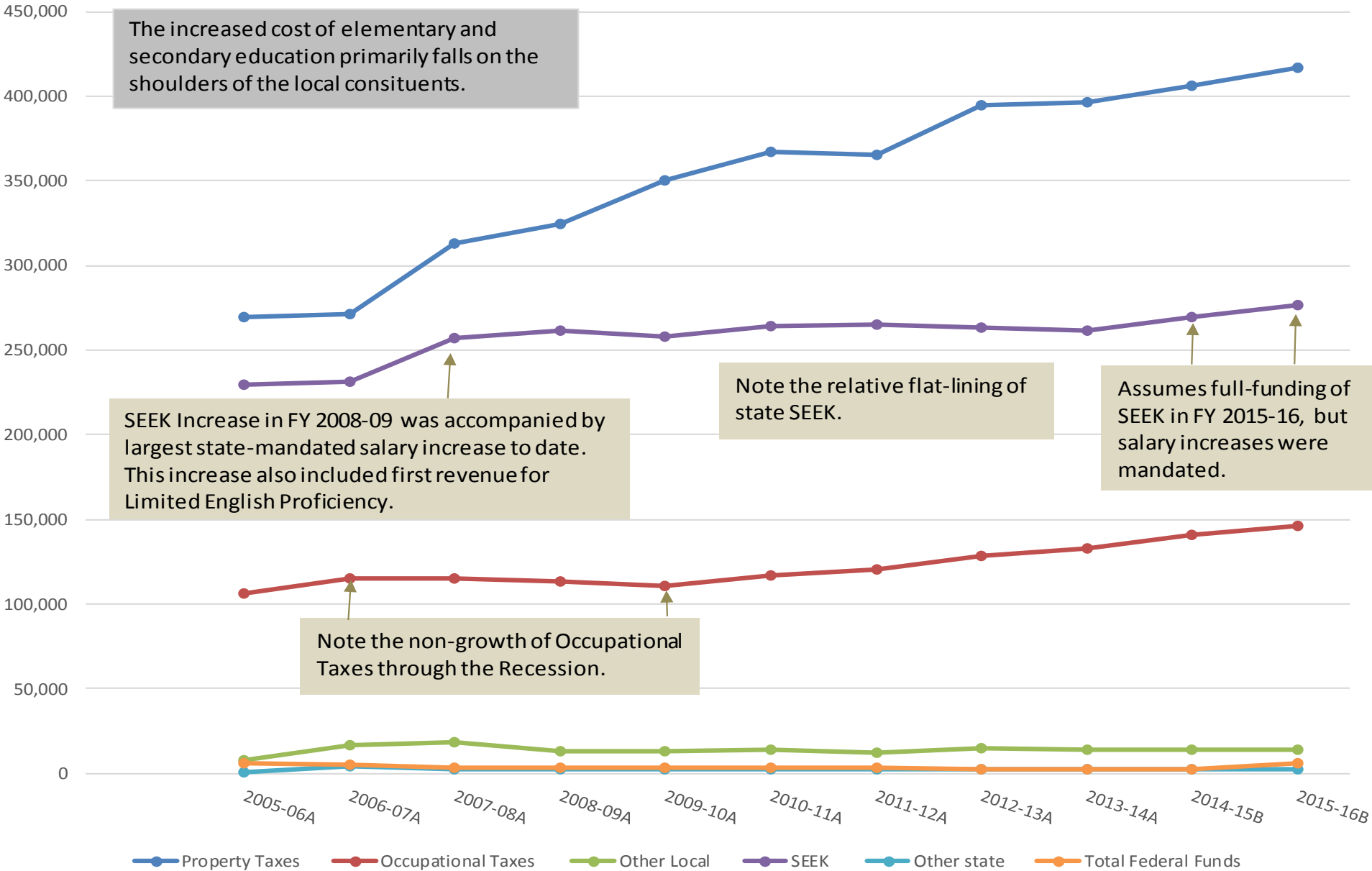
ACCT DESCRIPTION	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>
BEG BALANCE CARRY FORW,	130,226,134.83	121,000,000.00	99,000,000.00
<b><u>PROPERTY TAX</u></b>			
GENERAL PROPERTY TAX	356,929,471.91	365,809,741.00	375,242,130.00
DELINQUENT PROPERTY TAX	5,756,725.58	5,756,725.00	5,756,725.00
MOTOR VEHICLE TAX	25,303,237.20	26,219,231.00	27,268,000.00
FRANCHISE TAX	7,751,721.38	8,155,533.00	8,481,754.00
SUBTOTAL PROPERTY	<u>395,741,156.07</u>	<u>405,941,230.00</u>	<u>416,748,609.00</u>
<b><u>OCCUPATIONAL TAX</u></b>	<u>132,569,312.00</u>	<u>140,812,000.00</u>	<u>146,444,000.00</u>
<b><u>OTHER LOCAL</u></b>			
OTHER LOCAL -SUBTOTAL	<u>14,346,876.15</u>	<u>14,053,770.00</u>	<u>14,304,150.00</u>
State SEEK	<u>261,949,817.00</u>	<u>270,018,985.00</u>	<u>276,713,668.00</u>
<b><u>OTHER STATE</u></b>			
OTHR STATE - SUBTOTAL	<u>2,111,915.87</u>	<u>2,119,000.00</u>	<u>2,111,416.00</u>
<b><u>ON-BEHALF PAYMENTS / STATE</u></b>	<u>163,724,635.16</u>	<u>174,872,653.27</u>	<u>174,872,653.27</u>
<b><u>FEDERAL</u></b>			
UNRESTRICTED DIRECT FEDERAL	8,305.09	8,300.00	8,300.00
INDIRECT COSTS TRANSFER	<u>2,805,687.30</u>	<u>2,865,246.95</u>	<u>5,962,000.00</u>
SUB-TOTAL FEDERAL	<u>2,813,992.39</u>	<u>2,873,546.95</u>	<u>5,970,300.00</u>
TOTAL	<u><u>1,103,483,839.47</u></u>	<u><u>1,131,691,185.22</u></u>	<u><u>1,136,164,796.27</u></u>
RECEIPTS ONLY	809,533,069.48	835,818,531.95	862,292,143.00

(Excludes On-behalf and Beginning Fund Balance)

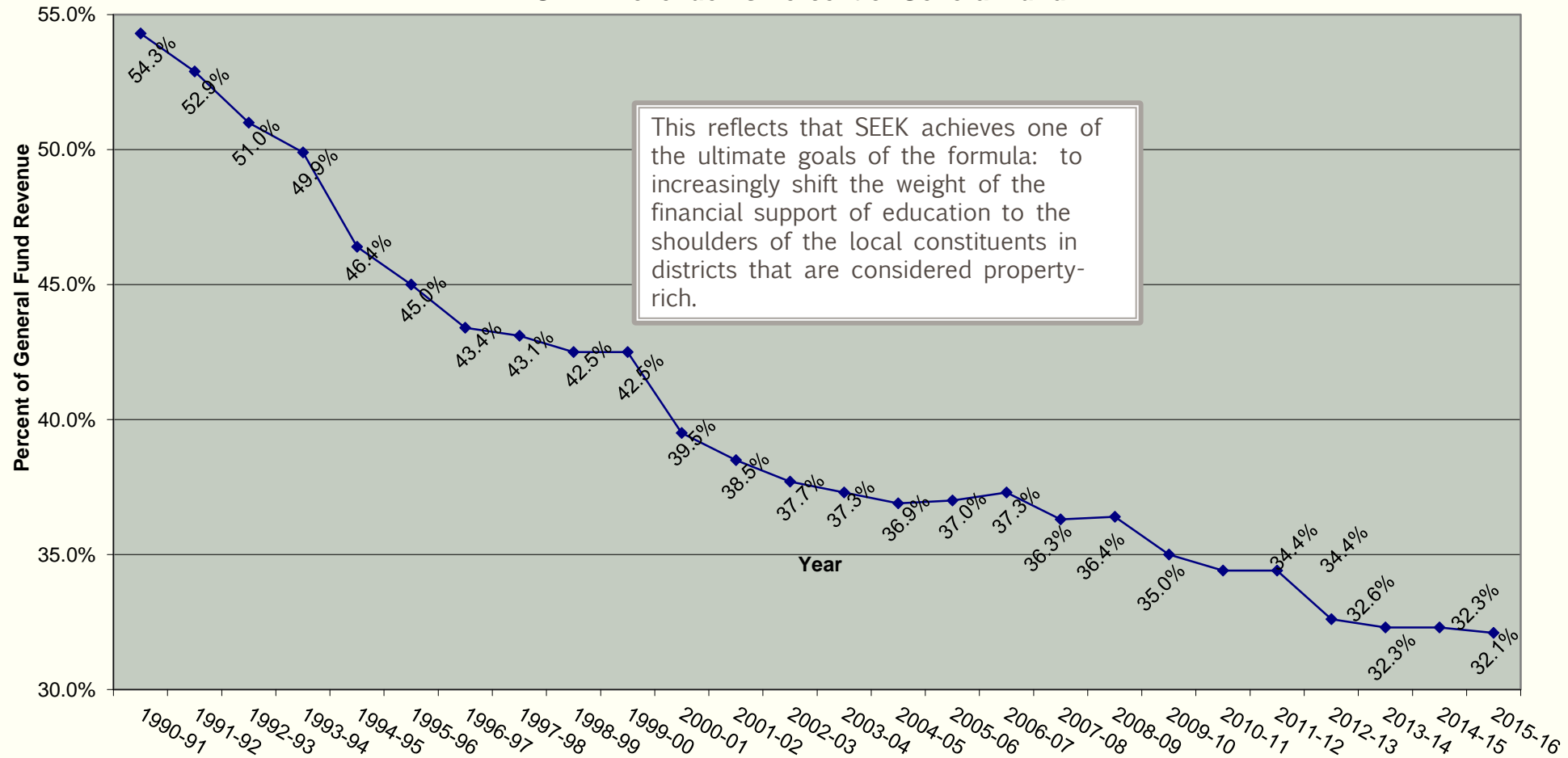


JCPS GENERAL FUND REVENUE TRENDS

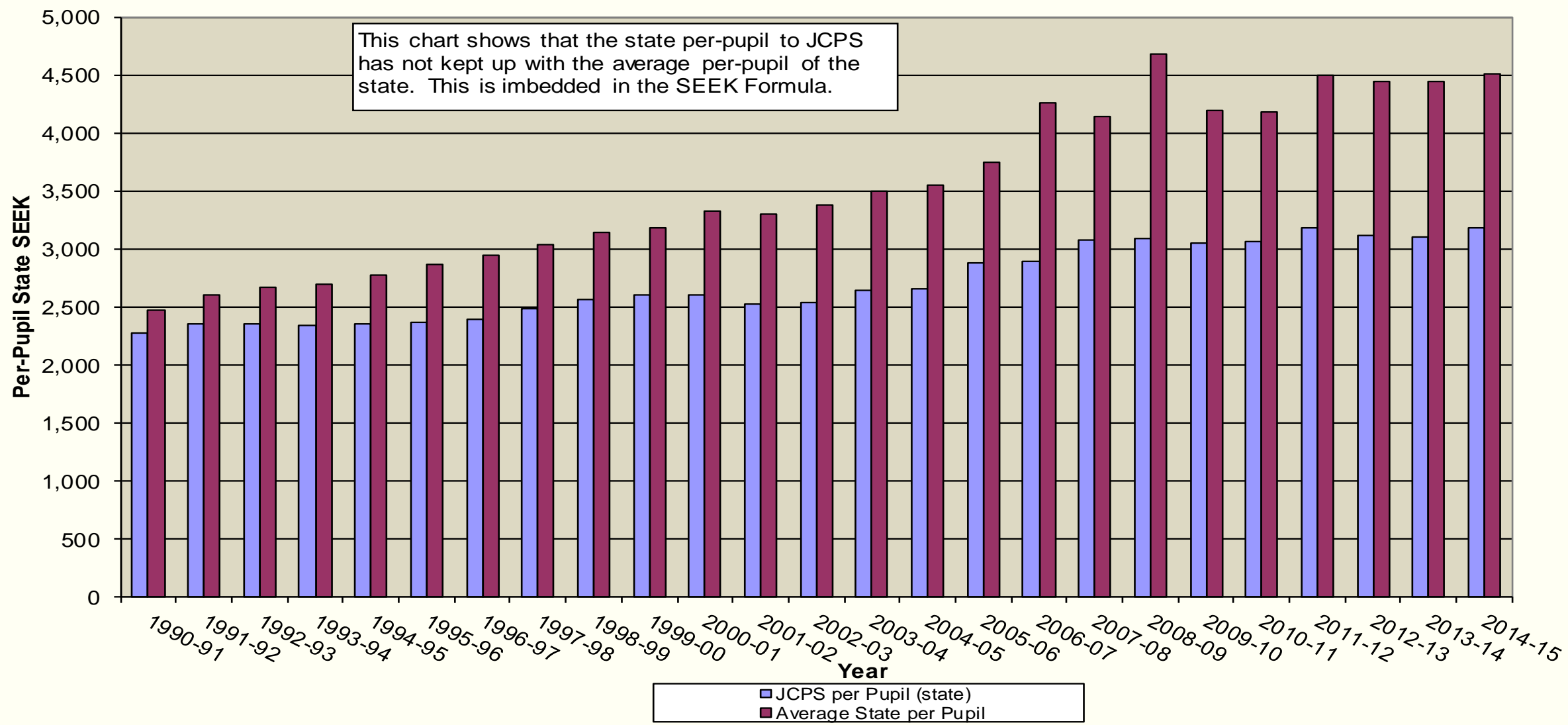
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**Jefferson County Public Schools  
FY 1990-91 through FY 2015-16  
SEEK Revenue As Percent of General Fund**



**Jefferson County Public Schools  
SEEK Data  
JCPS State Per Pupil versus State Average Per-Pupil**



# Property Tax Rates

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## ▪ JCPS Property Tax History

▪ FY'06	62.5	HB 940
▪ FY'07	61.5	4% revenue rate
▪ FY'08	61.5	4% revenue rate
▪ FY'09	62.5	4% revenue rate
▪ FY'10	64.6	4% revenue rate
▪ FY'11	67.6	4% revenue rate
▪ FY'12	67.7	Compensating
▪ FY'13	70.0	4% revenue rate
▪ FY'14	71.0	Other
▪ FY'15	71.0	Other ( Same Rate as '14)

## ▪ FY'14 Surrounding Counties Tax Rates

▪ Anchorage	98.2
▪ Bullitt	61.8
▪ Fayette	69.6
▪ Jefferson	71.0
▪ Nelson	69.0
▪ Oldham	73.4
▪ Shelby	71.5
▪ Spencer	61.5

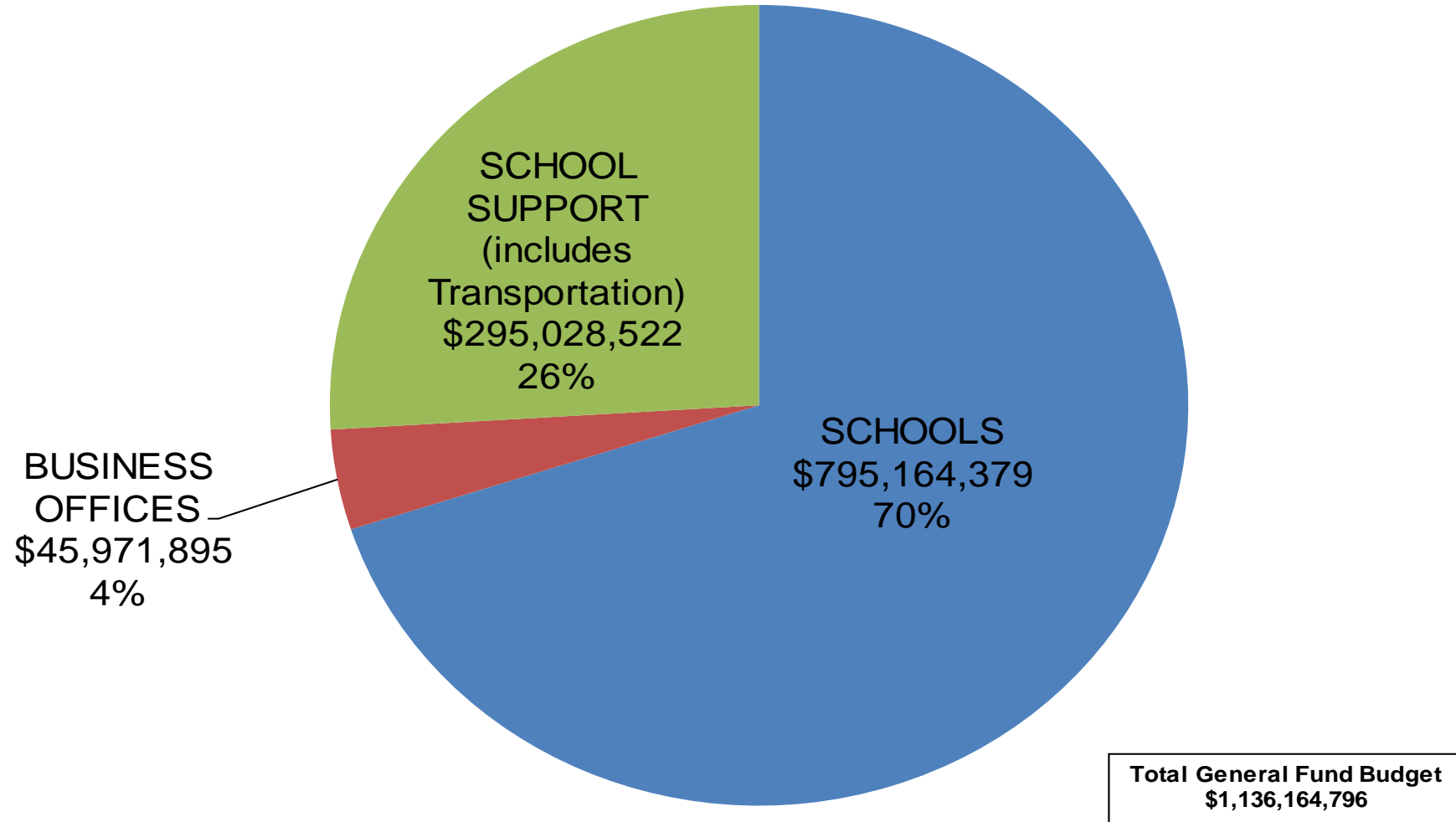


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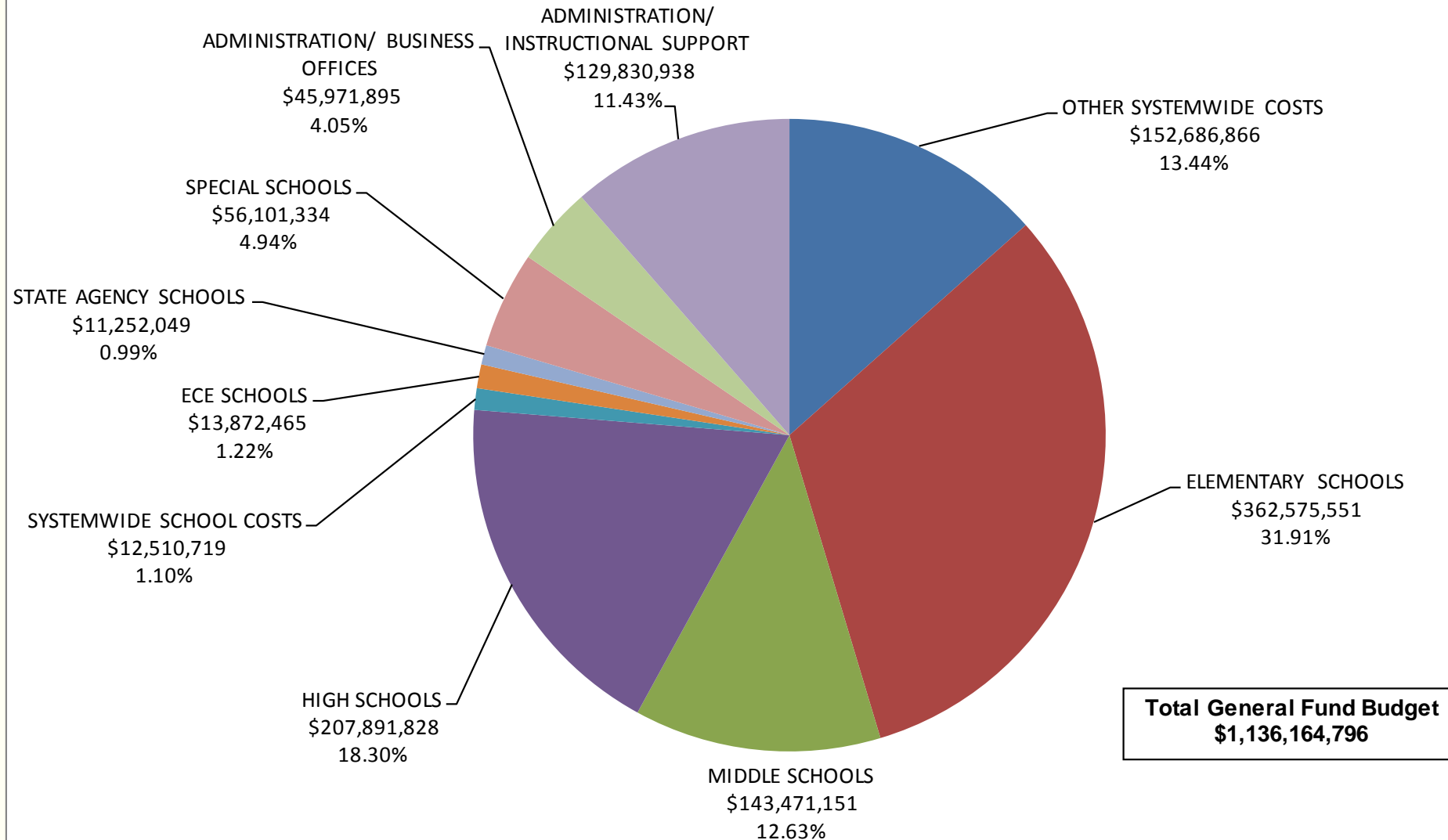
# EXPENSE CATEGORIES

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**Jefferson County Public Schools  
General Fund Draft Budget  
Percentage of Budget Direct to Schools  
2015-2016**



**Jefferson County Public Schools  
General Fund Draft Budget  
by State Account Code Structure/Instructional Level  
2015-2016**





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# REVENUE COMPARED TO EXPENSES

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# STATE IMPACT ON GENERAL FUND BUDGET

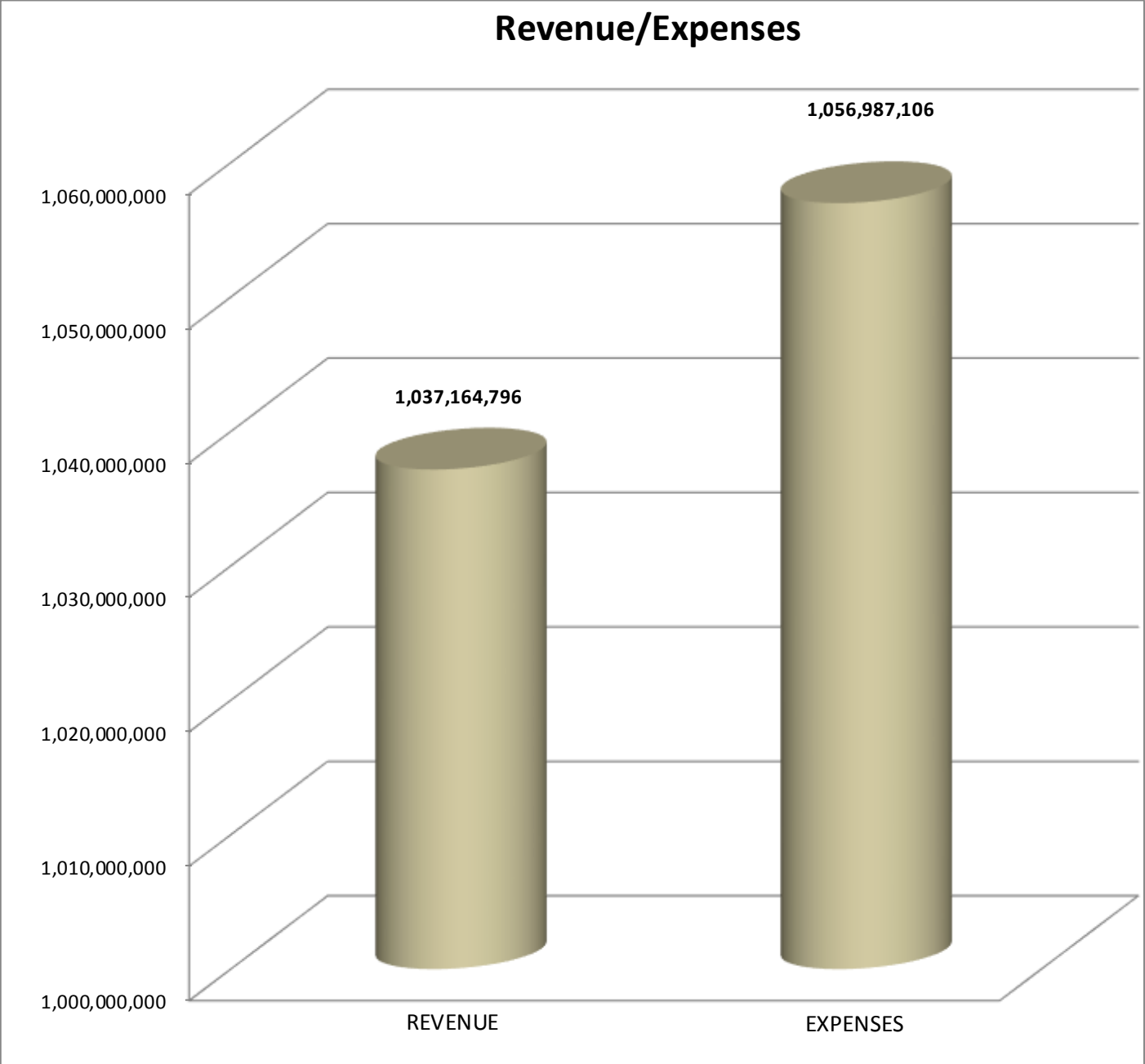
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	<u>FY 2014-15</u>	<u>FY 2015-16</u>
REVENUE		
STATE SEEK INCREASE	8,069,167	6,694,683
EXPENSES		
SALARIES		
STEPS	10,865,804	10,830,559
COLA	6,219,438	14,960,000
KTRS INCREASE	4,013,548	4,359,996
KTRS RATE INCREASE	0.75	0.75
RATE	2.25	3.00
SUBTOTAL	21,098,790	30,150,555
STATE REVENUE INCREASE MINUS		
MANDATED EXPENSE	-13,029,623	-23,455,872

**DRAFT BUDGET  
2015-16 General Fund**

REVENUE	
Personal Property Tax	375,242,130
Delinquent Tax	5,756,725
Motor Vehicle	27,268,000
Franchise Tax	8,481,754
Occupational Tax	146,444,000
Other Local Revenue	14,304,150
State SEEK	276,713,668
Other State Revenue	2,111,416
Federal Impact Aid	8,300
Federal Indirect Costs	5,962,000
Sub-total w/o State On-behalf	862,292,143
State On-behalf benefits	174,872,653
Total Revenue Budget	1,037,164,796
Beginning Fund Balance	99,000,000
	1,136,164,796.00

EXPENSE		
Certified Salaries	489,966,955.72	46.36%
Classified Salaries (including subs)	192,472,363.13	18.21%
Sub Teachers	8,429,545.04	0.80%
Classified Coach Stipends etc.	471,406.00	0.04%
Board Per Diem	15,000.00	0.00%
Group Life (0211)	2,037,974.80	0.19%
Group Liability (0213)	1,693,010.26	0.16%
Disability (0215)	2,428,291.72	0.23%
FICA (0221)	10,258,978.09	0.97%
Medicare (0222)	9,300,766.80	0.88%
KTRS (0231-New Expense in FY'11)	15,491,112.76	1.47%
CERS (0232)	28,941,560.31	2.74%
KSBA Unemployment (0253)	763,180.39	0.07%
Workers Comp (0260)	7,011,029.90	0.66%
Other Benefits	688,672.93	0.07%
Professional Services	2,397,036.00	0.23%
Water, Sewage, Sanitation, Maintenance, Repairs	5,081,500.00	0.48%
Annual Facilities Improvement Fund	4,000,000.00	0.38%
Travel, postage, insurance, telephone	12,588,532.00	1.19%
Supplies, repair parts, and materials	1,760,959.00	0.17%
Natural Gas and Electric	20,850,000.00	1.97%
Gasoline and Diesel	9,072,671.00	0.86%
Instructional Supplies, textbooks etc.	5,258,951.24	0.50%
Equipment	2,761,292.00	0.26%
Vehicles	4,200,000.00	0.40%
Contingency for Section 7	4,000,000.00	0.38%
Fees and Misc Expenses	384,727.00	0.04%
Opening of School reserve	3,700,000.00	0.35%
Central Office Flex	18,433,188.00	1.74%
School Flex	17,655,748.51	1.67%
subtotal	882,114,452.60	83.46%
State On-behalf benefits	174,872,653.27	16.54%
	1,056,987,105.87	100.00%
2% Contingency	79,177,690.27	
TOTAL BUDGET	1,136,164,796.14	



	2014-15		2015-16
REVENUE	1,010,691,000		1,037,165,000
EXPENSES	1,057,521,000		1,056,987,106
less EOY Carry Forward (projected)	(8,000,000) est.		
Less EOY Carryover (use in Working Budget only)	(7,000,000) est.		
Less Textbook Carryover (use in Working Budget on	(500,000) est.		
Less AFIF Carryover (use in Working Budget only)	(500,000) est.		
Savings	(8,500,000) est.		(8,500,000) est.
TOTAL PROJECTED EXPENSES	1,033,021,000	Net Projected 2015-16 Exp.	1,048,487,106
FUND BALANCE USAGE	22,330,000	FUND BALANCE USAGE	11,322,106
		Recommended Reductions	4,187,800
		Potential Fund Bal. Usage	7,134,306
From State COLA (2.36%)	14,960,000		
From State STEPs	10,830,559		
From State KTRS increased rate	4,359,996		
Adjust Driver Code based on history of vacancies	(1,490,894)		
CERS (0232)	1,963,894		
FICA	980,860		
KSBA Unemployment (0260)	448,470		
Group Life Fringe (0211)	1,125,994		
No ATTAIN in 2015-16	(3,717,000)		
Eliminate 1 x Expenses	(15,330,481)		
Increase in LG&E rates	650,000		
Six CARTs back to General Fund from I-3 Grant	415,740		
Adjustments to Special Schools ( as of 12-26-14)	137,000		
Elimination of Aviation Mechanics Coordinator	68,000		
Other micro adjustments	63,968		
Subtotal	15,466,106		
plus 2014-15 Projected Expenses	1,033,021,000		
TOTAL PROJECTED EXPENSES	1,048,487,106		

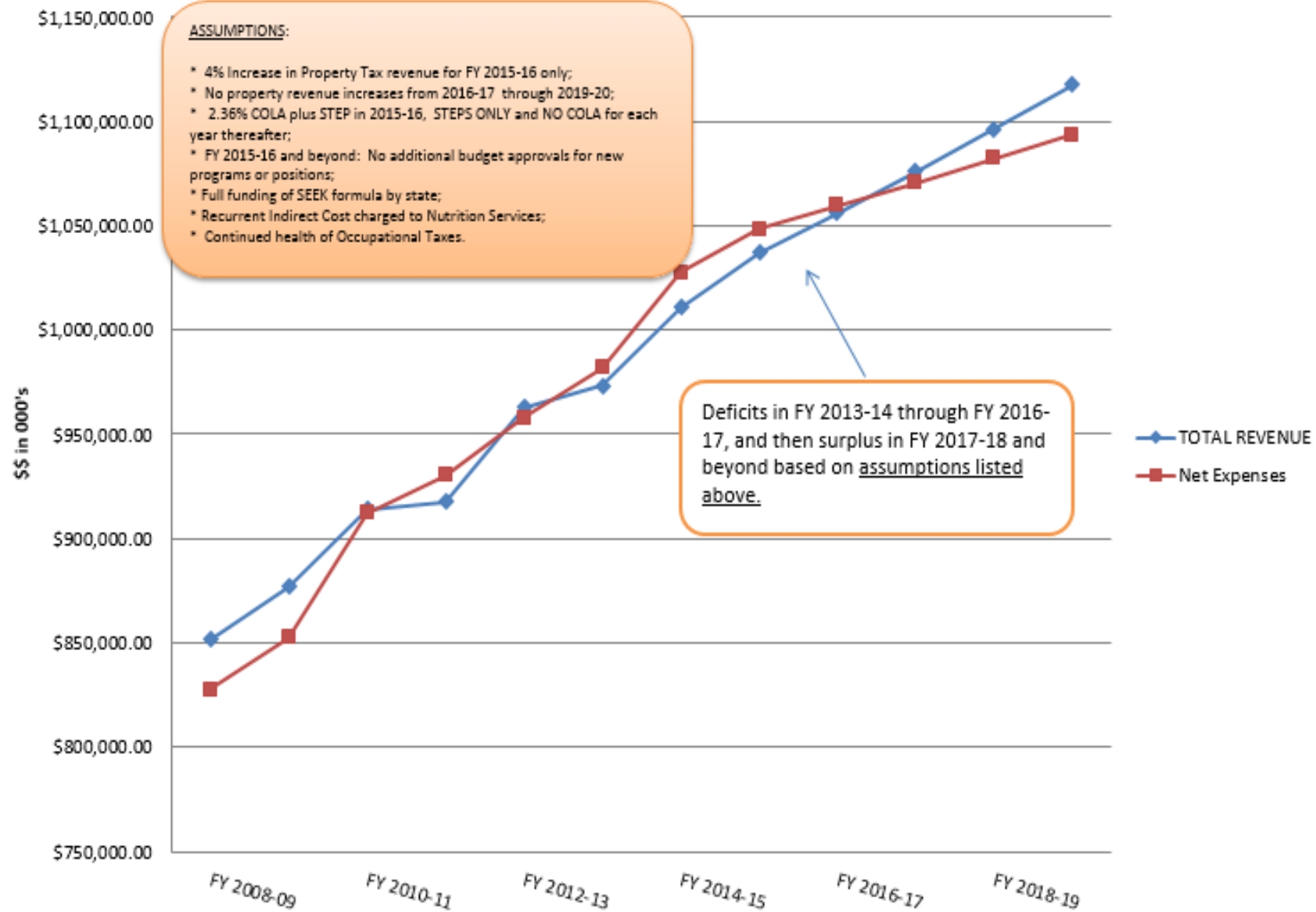


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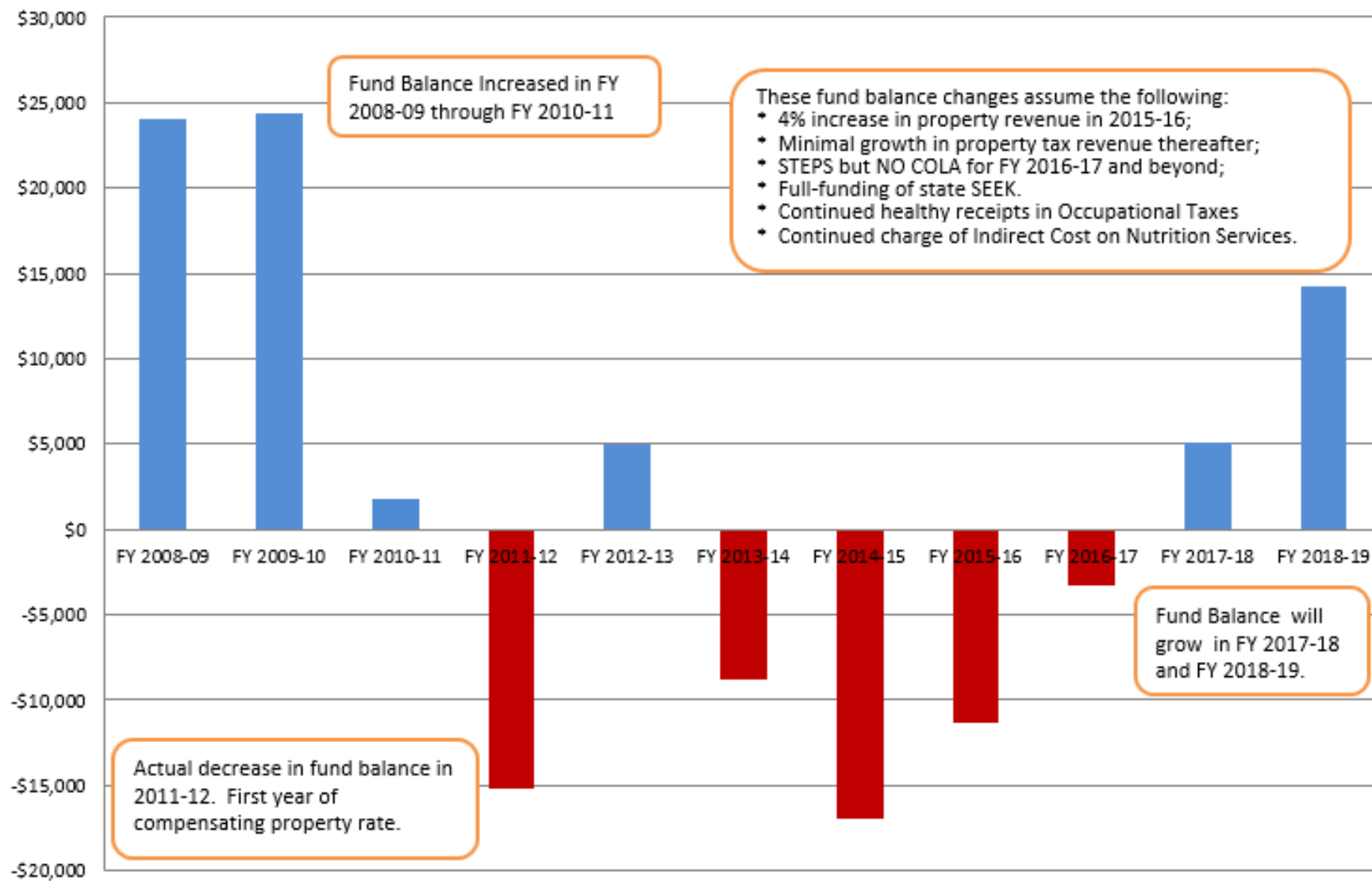
# LONG-TERM FORECAST

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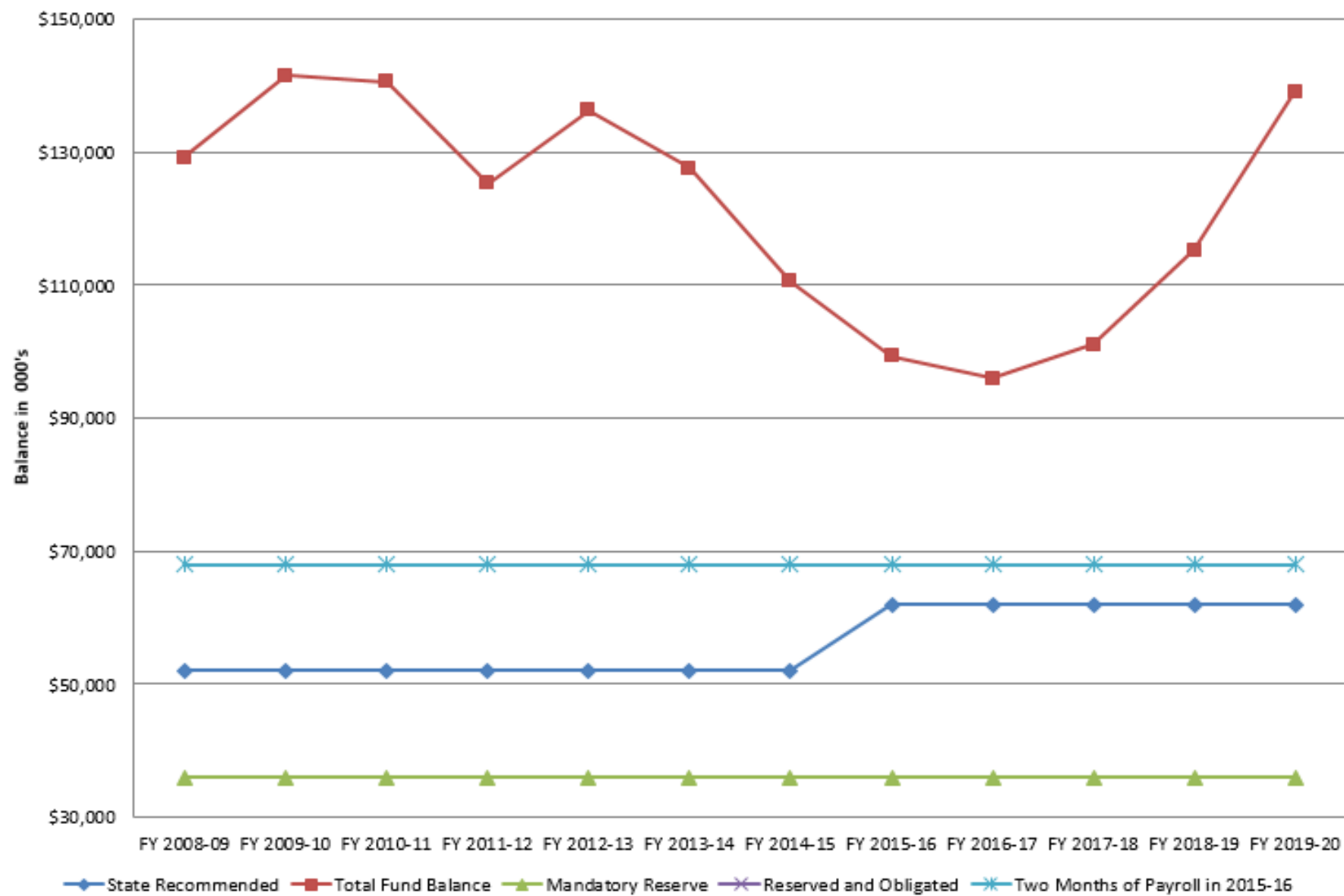
## JEFFERSON COUNTY PUBLIC SCHOOLS GENERAL FUND REVENUE TO EXPENSES



## Jefferson County Public Schools General Fund Balance Usage

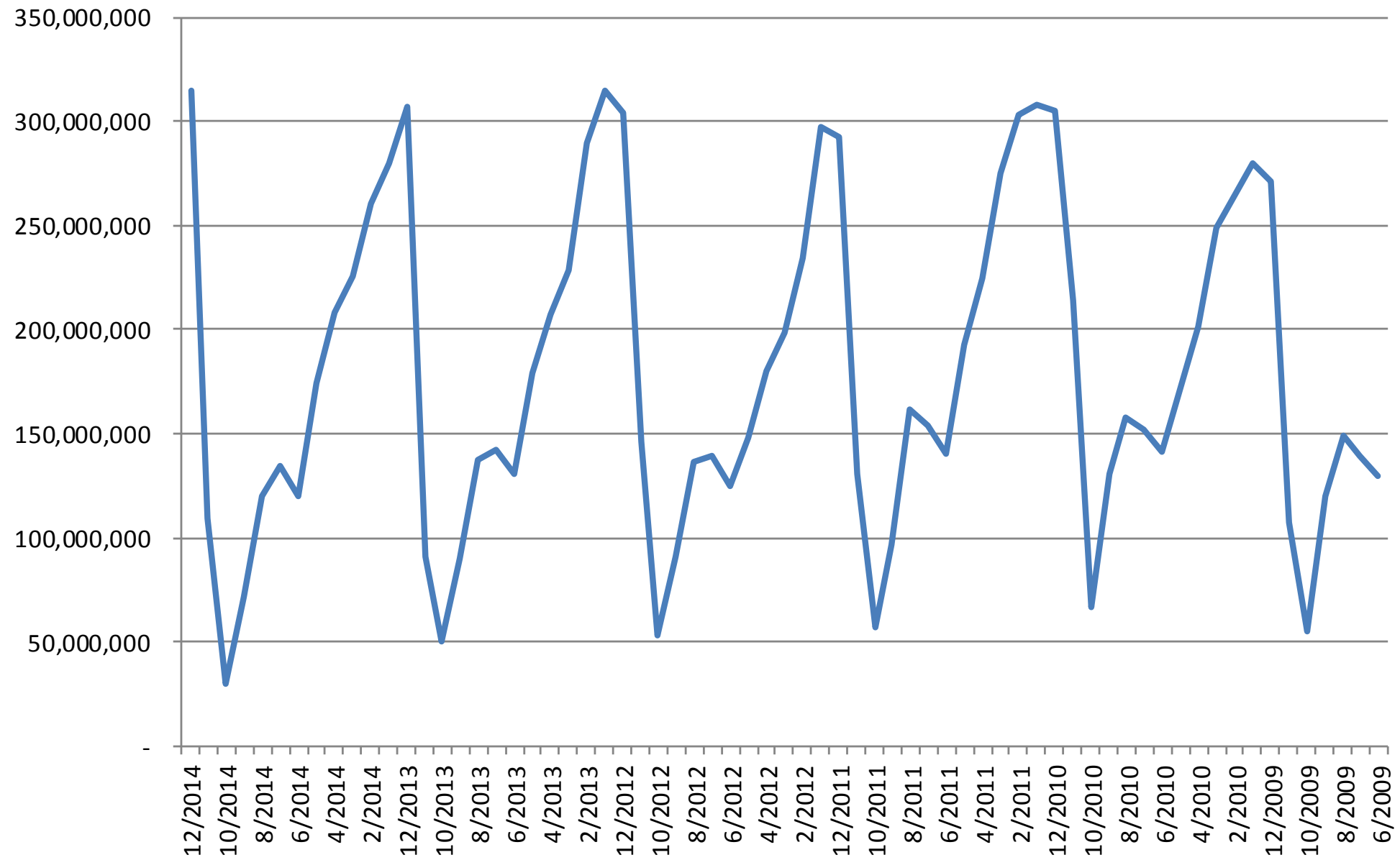


## Jefferson County Public School General Fund Balance





# General Fund Monthly Fund Balance



I AM ONLY ONE,  
BUT STILL I AM ONE.  
I CANNOT DO EVERYTHING,  
BUT STILL I CAN DO SOMETHING;  
AND BECAUSE I CANNOT DO EVERYTHING,  
I WILL NOT REFUSE TO DO THE SOMETHING  
THAT I CAN DO.

- Edwin Osgood Grover  
1909





QUESTIONS ?