



# **ANNUAL REPORT OF THE COUNTY CLERK TO THE STATE BOARD OF EDUCATION**

## **PROGRAM INSTRUCTIONS**



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## Accessing the County Clerk Data Collection Program

To access the Annual Report of the County Clerk to the State Board of Education the county will need to obtain a User Name and Password by completing the user id request form. This form is located on the Department of Elementary and Secondary Education Web Applications Log On page under the "Check Here for User Info" section located in the upper right hand corner of the screen under the link "Log In Request Form". Once a user ID is obtained, log into the Web Applications system at: <https://k12apps.dese.mo.gov/webLogin/login.aspx> or go to the Department of Elementary and Secondary Education, School Finance website at [www.dese.mo.gov/divadm/finance](http://www.dese.mo.gov/divadm/finance) and select the link to DESE Web Applications located on the bottom left of the page.

When logged in the user will be directed to the User Application Page. Under the Administrative and Financial Services Section select the link for "Annual Report of the County Clerk to the State Board of Education".

This will automatically direct you to the county report.

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### Annual Report of the County Clerk to the State Board of Education On-Line Program

The report screen has three separate sections. These sections are:

1. The top of the screen where the school district and year may be selected
2. The left side of the screen where you may navigate to other areas of the report such as:
  - a. District Information - This navigates back to the first school in the county and enables the county to switch between school districts.
  - b. Report Menu -This navigates to a report of all the schools in the county and the county summary page.
  - c. Help Documents - This links to instructions on how to complete this report as well as the edits in this report.
  - d. DESE Web Application Menu - This will direct the user out of the Annual Report of the County Clerk to the State Board of Education and back to the web application menu.
  - e. Logon/Logoff - This will log the user off of the web application system.
3. Center part of the screen is the data entry portion which includes:
  - a. Save button - This will save the information entered on the individual school district screen. **Save must be selected before navigating away from the current district screen or any data entered on the screen**

**will be lost.** This will also cause the calculations for any calculated fields on the screen to be completed.

- b. Edit button - This button will appear if there are edits occurring in the program upon saving the screen. Some edits are school district specific and others are county specific edits.
- c. County Summary
  - i. Edits - This button will appear on the County Summary page only if there are current edits. Please review all edits making appropriate comments in the comment box on the County Summary page or making corrections when necessary.
  - ii. Submit - Selecting the Submit button will send an official copy of the Annual Report to the State Board of Education to the Department of Elementary and Secondary Education.
  - iii. County Information and Comment - These fields must be entered before submitting the Annual Report of the County Clerk to the State Board of Education. Once entered and submitted the information will remain on the County Summary page.

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## Definitions

### Column Definitions:

- **REVENUE COLLECTED BY COUNTY** - Report the total amount of revenue collected by the county for distribution to the school district **before any county fees or commissions are withheld.**
- **LESS FEES/COMMISSIONS WITHHELD BY COUNTY** - Report any county fees or commissions withheld (i.e., Assessment, Collector, etc.).
- **NET AMOUNT REPORTED TO DISTRICT** - The amount reported in this column (Column 1, Revenue Collected by County minus Column 2, Fees/Commissions Withheld by County) should be the net (actual) amount of each type of revenue transmitted to the school district, it should not include any interest. This column will be used to confirm the amount of revenue reported by the school district. (If interest is included in this column, it will decrease the amount of state aid a school district will receive.)
- **PLUS INTEREST EARNED** - Report the amount of interest earned by each specific revenue while the funds were being held by the county prior to disbursement to the school district.
- **EQUALS AMT PAID TO DISTRICT** - Column 3 (Net Amount) plus Column 4 (Interest Earned) equals Column 5 (Amount Paid to District).

## Line Definitions:

- Lines 1-4     **Assessed Valuation (AV):** Report the final December 31st assessed valuation for each school district. This should represent the estimated assessed valuation reported to each school district in June, modified throughout the year by the Board of Equalization in August, the State Tax Commission through a protested assessment action, or the Circuit Court through a protested assessment action. Include only the taxable assessed valuation of property. **Do not report abated property values (include the base equalized value of a Tax Increment Finance redevelopment area, but do NOT include the incremental or additional value upon which the payments in lieu of taxes are collected). Do not report State Assessed Railroad and Utility Assessed Valuations.**
- Line 6       **Financial Institution Tax:** Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations. It is received from the Missouri Department of Revenue (DOR) and transmitted to the school district. No county fees are withheld. Interest given by DOR must be recorded under the “Plus Interest Earned” column.
- Line 7       **M & M Surtax:** Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses’ inventory tax. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax. Amounts may be withheld for county fees or commissions.
- Line 8       **In Lieu of Tax:** Amounts transmitted to the school district for in lieu of tax for property taken off the tax rolls. No county fees or commissions are withheld. This includes TIF Surplus payments made In-Lieu of Taxes pursuant to Section 99.820, RSMo. This includes In Lieu of monies distributed according to Article IV Section 43(b).
- Line 9       **Penalties, Fines, etc.:** Amounts transmitted to the school district identified as penalties, fines, escheats, and estrays. This includes Sheriff’s sales (foreclosure surplus), unclaimed tax surplus/overplus, and surplus land sales per Section 140.230, RSMo. Penalties paid by “concentrated animal feeding operations” as defined by the Missouri Department of Natural Resources should not be included. No county fees are withheld.
- Line 10      **State Assessed Railroad and Utilities (SARRU):** Amounts transmitted to the school district based on the State Tax Commission assessment. The county clerk calculates the disbursement for School Purposes (Incidental & Teachers Funds), Debt Service Purposes, and Capital Projects Purposes. Report the amount sent to the school district for each purpose on lines 10a, 10b, and 10c. The total of 10a, 10b, and 10c must

equal the **Net Amount Reported to District** on line 10. This includes **Private Car Tax** and **Protested SARRU** taxes. Do **not** include Locally Assessed Railroad & Utility taxes. Amounts may be withheld for county fees and commissions.

Line 11 **Federal Properties:** Total amounts transmitted to the school district for federal forest, mineral, and flood as received from the State of Missouri and distributed per Sections 12.070 and 12.080, RSMo. Section 12.070 monies are based on revenue transmittals through the state treasurer to each county from the United States Department of Agriculture and Interior for forest management services/mineral leasing receipts per Section 2506 of the National Energy Bill. Section 12.080 monies are received from any federal department for leases of federal land subject to the Flood Control Act (33 U.S.C.A) of 1928, as amended.

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### Edit Error and Warnings

There are Edit Errors and Warnings built into the Annual Report of the County Clerk to the State Board of Education to help ensure accuracy of reporting of the data. To view edits select the red edit button located on the top of any school district screen or the county summary page. Selection of this button will cause a new window to appear with all edits displayed for the county.

Below are a list of Errors and Warnings. Errors have a Severity Code of E and must be fixed before the report may be submitted. Warnings have a Severity Code of W and are items that may or may not be a concern but should be reviewed and either commented on in the comment box on the County Summary Page or corrected when necessary.

Data used in some of the following edits were obtained from Form 11A Assessed Valuation to the State Tax Commission, from the Department of Revenue, and the Department of Elementary and Secondary Education Core Data Screen 6.

If, when trying to view edits, a pop up window does not appear then the pop up blocker on your system needs to be adjusted to allow the pop up window on this site. Another possible option is to hold the "CTRL" key down while selecting the edit button.

Reason Code	Severity Code	Edit Message	Calculation Methodology
9010	W	The total amount entered on lines 1-3, assessed valuation, does not agree with the amount submitted to the State Tax Commission. This total should be the assessed valuation as of December 31, prior year. If the difference is due to changes in assessed valuation made after the original submission to the State Tax Commission, document this in the Comments box on the County Summary screen.	Sum of the lines 1-3 AV for each district in the county is different by more than 3% of the State Tax Commission AV then edit appears.

<b>Reason Code</b>	<b>Severity Code</b>	<b>Edit Message</b>	<b>Calculation Methodology</b>
9011	W	The total amount entered on line 4, assessed valuation, does not agree with the amount submitted to the State Tax Commission. This total should be the assessed valuation as of December 31, prior year. If the difference is due to changes in assessed valuation made after the original submission to the State Tax Commission, document this in the Comments box on the County Summary screen.	Sum of the line 4 AV for each district in the county is different by more than 1% of the State Tax Commission AV then edit appears.
9012	W	The total amount entered on lines 1-4, assessed valuation, does not agree with the amount submitted to the State Tax Commission. This total should be the locally assessed valuation (less TIF increase) as of December 31, prior year. The difference between the total reported for assessed valuation appears to be related to the amount of increase above the base value on TIF property. Please verify that only the base value of the TIF property is reported.	Sum of the line 1-4 AV for each district in the county is different from the State Tax Commission AV by more than +/- 1% of the TIF value in the county then edit appears.
9013	W	The amount entered on line 6, Financial Institution Tax, Net Amount Reported to District, does not agree with the amount submitted by the Department of Revenue. Please confirm and/or edit the data if necessary. If a difference does exist, document this in the Comments box on the County Summary screen.  This is a district specific edit and therefore should use the district total rather than the county total.	If amount entered into line 6 for Financial Institution Tax for a specific school district is not equal to Department of Revenue Amount then edit appears.
9014	W	The amount entered on line 6, Financial Institution Tax, Interest Earned, does not agree with the amount submitted by the Department of Revenue. Please confirm and/or edit the data if necessary. If a difference does exist, document this in the Comments box on the County Summary screen.  This is a district specific edit and therefore should use the district total rather than the county total.	If amount entered into line 6 for Financial Institution Tax for a specific school district is not equal to Department of Revenue Amount then edit appears.
9015	E	The amounts entered on lines 10a, 10b, and 10c must equal the number on line 10, column 3, "Net Amount Reported to District".  This is a district specific edit.	
9016	E	Fees/Commissions Withheld cannot be greater than the Revenue Collected.  This is a district specific edit.	
9017	E	Interest Earned cannot be greater than or equal to the Revenue Collected.  This is a district specific edit.	
9018	W	A negative number has been entered. Please return to the field and make changes if necessary.	

<b>Reason Code</b>	<b>Severity Code</b>	<b>Edit Message</b>	<b>Calculation Methodology</b>
9019	W	<p>According to tax rates on file with DESE, the district should have received State Assessed Railroad &amp; Utilities revenue for the Capital Projects Fund. Please review the calculated distribution reported. The data may be submitted but may require a correction at a later time. Explain any differences in the Comments box on the County Summary screen.</p> <p>This is a district specific edit.</p>	
9020	W	<p>According to tax rates on file with DESE, the district should NOT have received State Assessed Railroad &amp; Utilities revenue for the Capital Projects Fund. Please review the calculated distribution reported. The data may be submitted but may require a correction at a later time. Explain any differences in the Comments box on the County Summary screen.</p> <p>This is a district specific edit.</p>	
9021	W	<p>According to tax rates on file with DESE, the district should have received State Assessed Railroad &amp; Utilities revenue for the Debt Service Fund. Please review the calculated distribution reported. The data may be submitted but may require a correction at a later time. Explain any differences in the Comments box on the County Summary screen.</p> <p>This is a district specific edit.</p>	
9022	W	<p>According to tax rates on file with DESE, the district should NOT have received State Assessed Railroad &amp; Utilities revenue for the Debt Service Fund. Please review the calculated distribution reported. The data may be submitted but may require a correction at a later time. Explain any differences in the Comments box on the County Summary screen.</p> <p>This is a district specific edit.</p>	
9023	W	<p>According to September Membership on file with DESE, the district should have received State Assessed Railroad &amp; Utilities revenue for the School Purposes Fund. Please review the calculated distribution reported. The data may be submitted but may require a correction at a later time. Explain any differences in the Comments box on the County Summary screen.</p> <p>This is a district specific edit.</p>	
9024	W	<p>According to September Membership on file with DESE, the district should NOT have received State Assessed Railroad &amp; Utilities revenue for the School Purposes Fund. Please review the calculated distribution reported. The data may be submitted but may require a correction at a later time. Explain any differences in the Comments box on the County Summary screen.</p> <p>This is a district specific edit.</p>	

Reason Code	Severity Code	Edit Message	Calculation Methodology
9025	W	According to September Membership on file with DESE, the district should have received Penalties, Fines, etc. revenue. Please review the calculated distribution reported. Explain any differences, including judgments requiring penalties and fines to be paid directly to a specific school in the Comments box on the County Summary screen. The data may be submitted but may require a correction at a later time.  This is a district specific edit.	
9026	W	According to September Membership on file with DESE, the district should NOT have received Penalties, Fines, etc. revenue. Please review the calculated distribution reported. Explain any differences, including judgments requiring penalties and fines to be paid directly to a specific school in the Comments box on the County Summary screen. The data may be submitted but may require a correction at a later time.  This is a district specific edit.	

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## Printing

To print the Annual Report of the County Clerk to the State Board of Education select the Report Menu link from the left side of the screen. Select the link for County Clerk Report which will cause a new window to open. Select the printer icon located within the blue window. Make sure to select "All" to print all school districts and the county summary page or select specific page number to print a specific school district's data.

If, when trying to print, a pop up window does not appear then the pop up blocker on your system needs to be adjusted to allow the pop up window on this site. Another possible option is to hold the "CTRL" key down while selecting the edit button.

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## Making Corrections

Change the incorrect information on the appropriate school district page, check all edits verifying accuracy of data reported, add or change appropriate comments, then select the submit button to officially submit the data to the Department of Elementary and Secondary Education.

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## Reminders

1. Select save on each screen.
2. Review all edits.
3. Remark all edits as appropriate.
4. Submit.

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## Technical Issues

1. **DESE only supports Internet Explorer browser (Version 5.01 SP2 is minimum and 7.0 is maximum).** For Internet Explorer or other general technical questions, please visit the [Browser Technical Notes](#) or [Help](#) page first before submitting technical questions.
  2. If, when trying to view edits or print, a pop up window does not appear then the pop up blocker on your system needs to be adjusted to allow the pop up window on this site. Another possible option is to hold the “CTRL” key down while selecting the edit button.
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