

ASBR USER GUIDE

PREPARED FOR SCHOOL DISTRICT/CHARTER SCHOOL EMPLOYEES
MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

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INTRODUCTION

The Annual Secretary of the Board Report (ASBR) is required by Section 162.821 RSMo to be submitted to the Department of Elementary and Secondary Education on or before August 15 each year.

The ASBR contains information, such as revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information.

OVERVIEW OF THE ASBR

ACCESS AUTHORITY LEVELS

Public access to the ASBR is available through public view (only the most recently balanced ASBR is available for each year). District employees can request access to their districts ASBR in one of three different security levels, View Only, Data Entry or Submit (Authorized Representative). District employees should work with their user manager to ensure proper access has been granted. If the district does not have a user manager employees will need to complete the Web Systems User ID Request form located at <https://dese.mo.gov/data-system-management/user-managerlogin-request-forms>.

KEY POINTS WHEN WORKING ON THE ASBR

The following basic information may be useful when working on transferring files, inputting data, or simply reviewing the data in the ASBR. Access to the ASBR is located on the Department's Web Application System under Financial and Administrative Services, Annual Secretary of the Board Report (ASBR).

CHANGING YEARS AND VERSIONS OF THE ASBR

When first entering the ASBR, the system will default to the district's most recent year's ASBR "Open" version and the default page will be the Message Board. School Finance will post important messages applicable to a specific ASBR year on this page, please take time to review messages to avoid confusion when working or accessing data in the ASBR.

Other versions or years of the ASBR can be accessed by selecting the "Year" pull down selection menu and "Version" pull down selection menu located in the blue header row shown on the top of most pages of the ASBR. The "Version" selection box will contain a copy of each submission of the ASBR, a link to "Edit" and "Balance" letters, and will always contain an "Open" version of the ASBR for use when a district needs to make changes to the ASBR report. Note that no changes can be made to the ASBRs older than five years and only the last submitted ASBR report and the "Balance" letter will be linked in the "Version" selector.



009080 --- WOODLAND R-IV Code Name Year: 2018-2019 Version: Open Edits | ASBR Report | View Changes | Detail Reports >
District: 009080 --- WOODLAND R-IV Year: 2018-2019 Version: O



NAVIGATING THE ASBR

Navigation of the ASBR can be done by using the left hand navigational tree links, as well as links located in the blue header row at the top of most pages of the ASBR. Certain pages such as the Transfer From and To Funds Detail, the Long and Short Term Debt Summary page, and the Special Report page also contain hyperlinks that will direct the user to additional pages of the ASBR.

FILE TRANSFER

Districts are able to transfer a file from their vendor programs into the ASBR by selecting the File Transfer link on the left hand navigational tree. The new ASBR format only allows one file to be uploaded and is not required to have a specific name format.

The file upload process will validate data formats and validate certain data before allowing data to load into the ASBR. Please refer to [Exhibit 1](#) at the end of this document for step by step instructions.

AMENDING THE ASBR

Districts can make modifications to their ASBR by uploading a new file or making manual changes in the ASBR using the “amend” link located at the top of the page found in Part II Revenues, Part III-A, III-B, and III-C. Please refer to [Exhibit 2](#) at the end of this document for step by step instructions.

REVIEWING EDITS

To ensure that ASBR data is correctly reported almost 300 edits have been built into the ASBR program. Before submitting the ASBR all applicable edits must be reviewed and remarked. A balance letter will not be issued until appropriate comments are made on the district’s edits and warnings indicating problems in data are resolved.

To review edits select the word “Edits” located in the blue header row at the top of most pages of the ASBR. In the open version of the ASBR there will be a button to “Run Edits” that will need to be selected to begin running the edit process. In submitted versions of the ASBR the list of edits associated with that version of the ASBR will automatically appear after selecting the “Edits” link located in the blue header row at the top of most pages of the ASBR.

Edits are identified as either Errors (E) or Warnings (W).

Errors:

- Errors will prevent the district from submitting the ASBR.

- The “Submit” button will not be accessible if an Error generates
- Errors do not have comment boxes since they must be resolved.
- Errors will appear at the top of the edit list and be shown in red.

Warnings:

- Warnings either indicate problems with data, that must be corrected or;
- Warnings indicate a need to clarify a situation by entering a remark in the “District Remark” field that is available on the edits page.

It is imperative that each edit is read carefully so the district understands what the edit requires, i.e., enter a district remark for the edit or make corrections to how data is coded. A balance letter will not be issued until appropriate district comments are made and/or warnings indicating problems in data are resolved.

PRINTING THE ASBR

The ASBR can be printed by utilizing various links located in several areas in the ASBR. The reports must be exported to PDF for printing, saving or emailing.

ASBR REPORT

Located in the blue header row at the top of most pages:

- Part I, General Summary
- Part II, Revenues
- Part III-A, Expenditures Program by Fund
- Part III-B, Expenditures Program by Object
- Part III-C, Expenditures Object by Fund
- Part IV, Long and Short Term Debt

CURRENT PAGE REPORT

Located in the blue header row at the top of most pages. Allows districts to print each individual section of the ASBR. The user must be currently viewing the specific section they wish to print before selecting the “Current Page Report” link. Sections that can be printed in this manner include:

- Edits
- Part I, General Summary
- Part II, Revenues
- Part III-A, Expenditures Program by Fund
- Part III-B, Expenditures Program by Object
- Part III-C, Expenditures Object by Fund
- Part IV, Long and Short Term Debt
- Part IV, Application for State Transportation Aid
- Part IV, Transportation Depreciation Schedule
- Part IV, Facility Depreciation Schedule
- Adjusted Expenditure Calculation

DETAIL REPORTS

Located in the blue header row at the top of all pages. Allows districts to print more detailed sections of the ASBR that include all components of the accounting string including; Fund, Revenue Code, Function Code, Object Code, Location Code, Source Code, and Project Code.

- Part II, Revenues
- Part III-A, Expenditures Program by Fund
- Part III-B, Expenditures Program by Object
- Part III-C, Expenditures Object by Fund

SPECIAL REPORTS

Located in the left hand navigational tree. Contains links and printing capability for the following reports:

- Current Expenditure Calculation Report
- Indirect Cost Calculation Report
- Local Effort Report
- Per Pupil Building Level Expenditures Report

VIEWING CHANGES

Changes made to the ASBR can be viewed by opening the report entitled “Changes Made since Prior Submission” by selecting the link “View Changes” in the blue header row at the top of most pages of the ASBR. This report will show the various changes made to the ASBR from the prior submitted version.

The header of the report indicates which amounts shown are from the “Current” ASBR and what amounts shown are from the “Prior” ASBR. Changes will be shown by specifying the Revenue, Function, Object, Location, Source or Project code and what piece of that was changed (i.e. General (Incidental) Fund), as well as what the “Prior” ASBR contained in that code and what the “Current” ASBR contains in that code, in addition to the amount of the difference.



**Missouri Department of Elementary & Secondary Education
School Finance Section
Changes Made Since Prior Submission**

Year: 2018-2019

District: 009-080 WOODLAND R-IV

Version: OPEN

Current ASBR - Open

Prior ASBR - Submitted on 01/14/2019

Part I Summary					
	Description	What Changed	Prior	Current	Difference
3112	Ending Fund Balances	Debt Service Fund	\$0.00	(\$50,000.00)	(\$50,000.00)

Part II State Revenue								
Revenue Code	Description	Location	Source Code	Project Code	What Changed	Prior	Current Amount	Difference
5311	Basic Formula - State Monies				General (Incidental) Fund	\$0.00	\$71,869.36	\$71,869.36
5311	Basic Formula - State Monies				Special Revenue	\$86,494.76	\$740,002.88	\$653,508.12
5311	Basic Formula - State Monies			12210	General (Incidental) Fund	\$71,869.36	\$0.00	(\$71,869.36)
5311	Basic Formula - State Monies			12210	Special Revenue	\$740,002.88	\$86,494.76	(\$653,508.12)

SUBMITTING THE ASBR

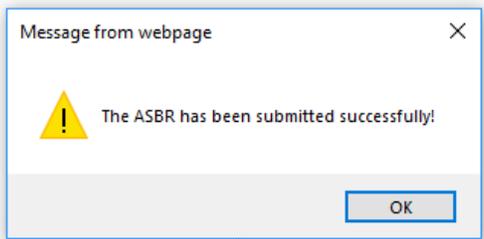
To submit the ASBR the edits must be reviewed by selecting the word “Edits” located in the blue header row at the top of most pages of the ASBR. In the open version of the ASBR there will be a button to “Run Edits” that will need to be selected to begin running the edit process. It is imperative that each edit is read carefully so the district understands what the edit requires, i.e., enter a district remark for the edit or make corrections to how data is coded. A balance letter will not be issued until appropriate district comments are made and/or warnings indicating problems in data are resolved. If no edit errors appear a submit button will be visible next the save button on the edit page. Once the ASBR is submitted a pop up box will appear in the center of the screen indicating the ASBR has been successfully submitted. Also, you will now see the date submitted in the version pull down selection box.

Run Edits



Run Edits is Complete!

Run Edits Submit Save



SCHOOL FINANCE ROLE IN THE ASBR

School Finance is responsible for verifying that the ASBR is submitted by August 15 each year, withholding State Aid from districts that do not submit the report by the deadline, and verifying that the data reported on the ASBR is accurate. School Finance is also responsible for verifying that the ASBR program is working properly.

EDIT AND BALANCE LETTERS

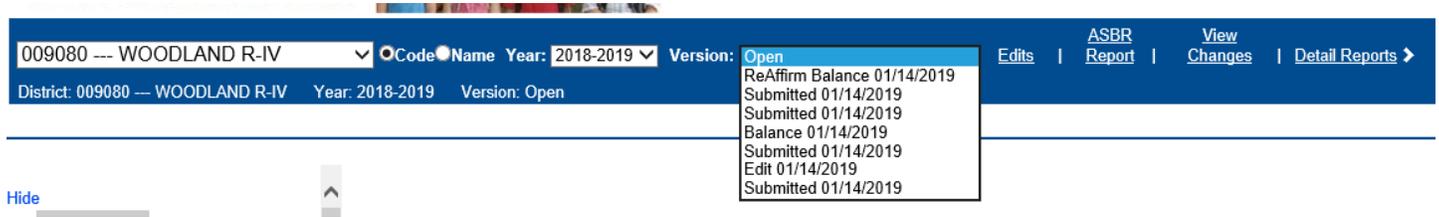
School Finance reviews each ASBR and analyzes the data to ensure that data reported in the ASBR is accurate. If districts have not appropriately addressed all edit warnings then School Finance will issue an “Edit Letter” to the district. When the “Edit Letter” is issued an email will be sent to the district’s Superintendent, ASBR contact, and Bookkeeper contact as reported in Core Data on Screens 3 and 4. A copy of the “Edit Letter” can be found by selecting the “Version” pull down selection menu located in the blue header row at the top of most pages of the ASBR and selecting the link to the “Edit” letter that was issued.

Once all data looks correct and all edit warnings have been appropriately remarked School Finance will issue a “Balance Letter”. When the “Balance Letter” is issued an email will be sent to the district’s Superintendent, ASBR contact, and Bookkeeper contact as reported on core data for Screen 3 and 4. A copy of the “Balance

Letter” can be found by selecting the “Version” pull down selection menu located in the blue header row at the top of most pages of the ASBR and selecting the link to the “Balance” letter that was issued.

There are several types of “Balance Letters” that can be issued by School Finance. They are as follows:

- Balance Letter - issued when ending fund balances are positive.
- Revised Balance Letter - issued when changes were made to the ASBR resulting in different ending fund balances from the balances shown in the prior balance letter and balances are positive.
- Deficit Balance Letter - issued when ending fund balances are negative.
- Revised Deficit Balance Letter - issued when changes were made to the ASBR resulting in different ending fund balances from the balances shown in the prior balance letter and balances are negative.
- Qualified Balance Letter - issued when a district has done something that is not allowed by the Department’s interpretations of pertinent laws. The letter contains a statement indicating why the Balance Letter was qualified.



MESSAGE BOARD

The Message Board is the first screen seen when entering the ASBR. This screen contains important updates about the ASBR.

PART I GENERAL SUMMARY

SUMMARY

The Summary page of the ASBR shows the overall financial activity for each fiscal year. It contains beginning and ending fund balances, total revenues, transfer information, total expenditures, restricted fund balances, and the Unrestricted Ending Fund Balance Percentage. The Summary page also shows the Unadjusted and Adjusted tax levy as well as the December 31 Assessed Valuation as reported by counties on the Annual Report of the County Clerk to the State Board of Education.

RESTRICTED BALANCE

The Restricted Balance page of the ASBR shows the detail of fund balances segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation.

LINE 1001 PROFESSIONAL DEVELOPMENT

Amounts remaining of the required 1% of Basic Formula apportionment allocated to the Professional Development Committee but not expended in the current year (Function Code 2214) must be carried over as restricted fund balance in either the Incidental or Teachers Fund. The carryover amount is usually shown in the Incidental Fund. Seldom is there a need to show this restricted amount in the Teachers Fund. The carryover amounts must be carried forward from year to year if not expended for allowable professional development activities. The district has a requirement to expend 75% of the allocated 1% in the current year. The penalty for not expending the minimum amount for professional development activities is the elimination of state aid in the following school year. The final apportionment amount from which the minimum requirement to expend 75% of 1% for PDC is based on the June Basic Formula calculation (Line 17B. (Does not apply to Charter Schools.)

LINE 1003 STUDENT SCHOLARSHIPS

Unexpended amounts remaining in a subfund of the General Fund, held solely for the purpose of maintaining a district-operated scholarship program. Receipts in this fund are typically received from gifts or bequests given for the purpose of the fund.

LINE 1004 BOND PROCEEDS

Unexpended general obligation bond proceeds placed in the Capital Projects Fund awaiting expenditure for specified capital outlay. Bond proceeds cannot be expended for capital outlay other than those specified in the voted bond election. (Does not apply to Charter Schools.)

LINE 1005 ESCROW AMOUNT FOR CROSSOVER REFUNDING OF BONDED DEBT

Amount of proceeds of a new issue of General Obligation Bonds for the specific purpose of advance “refunding” or refinancing an older bond issue using a specific refunding procedure called “crossover refunding”. Escrow amounts related to an advanced refunding procedure called “defeased refunding” should not be entered in this field. District staff must be aware of the distinction between the different types of refundings in order to correctly enter the refunding data. For additional information concerning the coding of General Obligation Bonds or the refunding of bonds, see the appropriate section in the [Missouri Financial Accounting Manual](#). (Does not apply to Charter Schools.)

LINE 1006 SINKING FUND

Amount of funds restricted for the principal payments on Qualified Zone Academy Bonds (QZAB) and Qualified School Construction Bonds (QSCB).

LINE 1009 OTHER

Amount of restricted funds within the Incidental, Teachers, Debt Service or Capital Projects Funds that do not fit into Lines 1001-1005. The “other” category cannot be used to restrict unexpended program funds such as student’s activities funds, title funds, special education funds, technology grants, etc. The purpose of identifying this category of restricted funds is to isolate those amounts carried within a fund used for a specific purpose for which the local board has little ability to change the use of the funds. Examples of “other” restricted amounts that should be included are: self-insurance funds, cafeteria plan funds, workers compensation reserves, etc. If an entry is made on Line 1009, a remark is required to describe the programs that make up the amounts indicated.

TRANSFERS FROM AND TO FUNDS DETAIL

The Transfers From and To Funds Detail is a detail of specific transfer authority used to transfer money between funds as allowed through Section 165.011, RSMo, and administrative interpretations. For specific information on each of these allowed transfers please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

ADJUSTED EXPENDITURE CALCULATION

The Adjusted Expenditure Calculation calculates maximum amount of the \$162,326 or 7% \times SAT \times WADA Transfer a district is authorized to make. The board is required to pass a specific resolution detailing the amount of expenditures if the district is transferring to build a balance, when it is expected the district will complete the indicated expenditure, and the date of the board resolution authorizing the transfer. For more detail on this calculation please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under help documents.

GRANT MATCH TRANSFER

The Grant Match Transfer page allows a district to specify individual grants the district wants to do a Grant Match Transfer for and calculates the maximum amount of the transfer available. For specific information on each of these allowed transfers please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

PART II REVENUES

Revenues are broken down into five sections:

- Local Revenues (Revenue Code 5111-5199)
- County Revenues (Revenue Code 5211-5299)
- State Revenues (Revenue Code 5311-5399)
- Federal Revenues (Revenue Code 5411-5499)
- Other Revenues (Revenue Code 5611-5898)

For specific information regarding the revenue codes and the placement options associated with each revenue code, please see the [Missouri Financial Accounting Manual](#) which is linked on the left hand navigational tree under Help Documents.

PART III EXPENDITURES

PART III-A EXPENDITURES PROGRAM BY FUND

Part III-A Expenditures Program by Fund is reported for each expenditure function code based on the fund the expense is incurred in and is broken down into three sections:

- Instruction (Function Codes 1111-1491, 1911-1999)
- Support Service (Function Codes 2111-2999)

- Non-Instruction/Support (Function Codes 1611-1691, 3111-5331)

PART III-B EXPENDITURES PROGRAM BY OBJECT

Part III-B Expenditures Program by Object is reported for each expenditure function code based on the expenditure object code the expense is incurred in and is broken down into three sections:

- Instruction (Function Codes 1111-1491, 1911-1999)
- Support Service (Function Codes 2111-2999)
- Non-Instruction/Support (Function Codes 1611-1691, 3111-5331)

PART III-C EXPENDITURE OBJECT BY FUND

Part III-C Expenditures Object by Fund is reported for each expenditure object code based on the fund the expense is incurred in and is broken down into three sections:

- Salary and Employee Benefits (Object Codes 6111-6199, 6211-6299)
- Purchased Services and Supplies (Object Codes 6311-6399, 6411-6499)
- Capital Outlay and Other (Object Codes 6511-6599, 6611-6699)

For specific information regarding the expenditure function and object codes and the funds available for posting transactions associated with each expenditure code, please see the [Missouri Financial Accounting Manual](#) which is linked on the left hand navigational tree under Help Documents.

INDIVIDUAL EXPENDITURES

8010 EXPENDITURES FOR BUILDING PROJECTS FUNDED BY BOND PROCEEDS

Bond proceed expenditures should be entered on this line and must come from a subsidiary ledger maintained within the district. This includes expenditures for a building project, paid from bond proceeds, and included as a part of the Total Expenditure indicated for capital outlay on III-C, 9999, CPF. This information is required to correctly calculate the district's Adjusted Expenditure used to calculate the \$162,326 or 7% \times SAT \times WADA . If this amount is not identified on line 8010, an accurate transfer cannot be calculated.

8011 EXPENDITURES FOR BUILDING PROJECTS FUNDED BY IMPACT AID PROCEEDS

Impact Aid proceed expenditures should be entered on this line and included as a part of the Total expenditure indicated for capital outlay on III-C, 9999 in the Capital Projects Fund. This information is required to correctly calculate the district's Adjusted Expenditure used to calculate the \$162,326 or 7% \times SAT \times WADA . If this amount is not identified on line 8010, an accurate transfer cannot be calculated.

PART IV TRANSPORTATION/DEBT

LONG AND SHORT TERM DEBT

The various debt detail screens in Part IV provide a data entry location to record the debt of the district. Each separate type of debt has a data entry screen.

GENERAL OBLIGATION BONDS

Bonds should be entered separately by series on this screen. . The “Portion of 8002, ‘Amount Borrowed During Year’ for Refunding Bonds” field is used to identify the portion of the amount shown on column 8002 relating to “refunded bonds”. This should be the same amount that is entered in Part II, Revenue Code 5692, Refunding Bonds, Debt Service Fund. The user may need to discuss this with the administration and/or district bond counsel. Column 8002 should reflect the total amount of bonds sold. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

LEASE PURCHASE (SECTION 177.088 RSMO)

This debt screen contains only lease purchases done through section 177.088 RSMo, authority. All other types of lease purchases should be entered in "Guaranteed Energy Cost Savings Contract" or "Other Debt" as appropriate. Lease purchase debt can be refinanced as long as the original lease purchase amount is not increased and that it is paid in full on, or prior to, its original date of maturity. Because of this it is important to enter the proper refinance date into this screen for each lease purchase. “Portion of 8003, “Amount Repaid During Year” Paid from reserve Escrow Account” is used to identify when the final payment is made from the reserve escrow account. A payment made from this escrow account is not reflected in the books of the district. The district should indicate in column 8004, Amount Repaid During Year, not only the actual payment amount made by the district and reflected in the principal and interest entries on the ASBR, but also the final payment made by the trustee from the escrow account. This will be an “inflated” expenditure amount. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

ENERGY LOAN (SECTION 640.653 RSMO)

This debt screen contains only loan amounts received from the State of Missouri for energy conservation programs pursuant to Sections 160.300-160.328, RSMo. The amount of the principal and interest payment may be transferred from the Incidental Fund (when there are sufficient savings in that fund) to the Capital Projects Fund to pay the principal and interest. This transfer should be shown on Part I-A as an Energy Conservation Loan Transfer (007). For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

GUARANTEED ENERGY COST SAVINGS CONTRACT (SECTION 8.231 RSMO)

This debt screen contains only lease purchase or installment contract information for the purchase of energy savings related equipment that qualify as Guaranteed Energy Cost Savings Contracts. The statutory cite details the district and vendor responsibilities for entering into this type of debt. Principal and interest may only be

expended when sufficient savings have accrued to allow these payments to be paid from the savings. The amount of the principal and interest payment may be transferred from the Incidental Fund (when there are sufficient savings in that fund) to the Capital Projects Fund to pay the principal and interest. This transfer should be shown on Part I-A as a Guaranteed Energy Performance Saving Contract Transfer (018). For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

OTHER DEBT (SECTION 177.082)

This debt screen contains only lease purchases for apparatus, equipment (including school buses), and furnishings, directly with a vendor. This option does not provide for the purchase of buildings or land. Also for debt for school buses include the word “Bus” in the title of the debt for editing purposes. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

TAX ANTICIPATION NOTE (TAN)

This debt screen contains only short-term loan issued in anticipation of future revenues. The loan does not count against any statutory debt limitation and the loan must mature within twelve months. Interest on TANS is limited pursuant to Section 108.170, RSMo. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

ADVANCE FUNDING

This debt screen contains only the debt associated with the program offered through the Missouri School Boards Association (MSBA) and the Missouri Health and Educational Facilities Authority (MOHEFA) that allows school districts anticipating cash flow problems during the fiscal year to utilize their ability to borrow against anticipated tax revenue (through tax and revenue anticipation notes). For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

REVENUE BONDS

Revenue Bonds apply to very few school districts. Section 164.231, RSMo, allows a school district to issue revenue bonds to acquire, construct and furnish a revenue generating facility. The type of facility is limited to a residential dormitory or athletic stadium. The facility must generate sufficient revenue to pay all principal and interest on the bonds. School district revenue cannot be used to pay principal and interest on these bonds. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

APPLICATION FOR TRANSPORTATION AID

Contains the total of the two ridership list (October and February) and reported by the appropriate ridership category. It also contains the number of days the transportation system operated, as well as, eligible and ineligible miles. Note School Choice and Early Childhood Special Education (ECSE) pupil and mileage data should not be reported on the Application for State Transportation Aid. For further information please see the [Transportation Document Preparation Manual](#) which is linked on the left hand navigational tree under Help Documents.

SCHOOL BUS DEPRECIATION SCHEDULE

Contains a list of school buses (must meet the Minimum Standards for School Buses) that districts/charter schools own. Only buses that are nine years old or newer at the date took delivery will be depreciated for 8 years. If buses were purchased with other specific sources of funds it must be noted on the depreciation schedule. Buses will only drop off the depreciation schedule when they are no longer owned by the district (they should be marked as traded or sold) and they have been fully depreciated. For further information please see the [Transportation Document Preparation Manual](#) which is linked on the left hand navigational tree under Help Documents.

FACILITY DEPRECIATION SCHEDULE

Contains a list of school transportation type items, such as bus facilities, bus maintenance garages, paving of lot, fencing, fuel storage tanks etc. which cost \$5,000 or more and which qualify for reimbursement over a period of 20 years as allowable cost for State Transportation Aid. For further information please see the [Transportation Document Preparation Manual](#) which is linked on the left hand navigational tree under Help Documents.

SPECIAL REPORTS

CURRENT EXPENDITURE CALCULATION REPORT

Total instruction and support expenditures in a fiscal year (excluding capital outlay and long term and short term principal and interest payments) minus food service revenues (local program and non-program, state, federal, and summer food program) and student activity revenues received revenues in that fiscal year. Current operating cost is used in computing the certificated salary compliance for the school district.

INDIRECT COST CALCULATION REPORT

Costs incurred for services, materials, supplies and/or equipment that are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and non-restricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on the ASBR for the second preceding year.

LOCAL EFFORT REPORT

Calculation as required by Section 167.126, RSMo, which requires a school district providing education services to a student who resides in another district but was placed in the district by the Department of Mental Health, Department of Social Services, or a court of competent jurisdiction to bill the district of domicile an amount equal to the average sum produced per child by the local tax effort of the district of domicile. The local tax effort per child is computed by adding the prior year tax revenue the district of domicile received from property taxes, Intangible (Financial Institution) taxes, M & M surtaxes, In Lieu of taxes, and city sales tax then dividing that sum by the prior year resident average daily attendance of the district of domicile. The local tax effort per child in a special school district is the average sum produced per child by the local tax efforts of the component districts.

SUMMARY PER PUPIL BUILDING LEVEL EXPENDITURES REPORT

Total instruction and support expenditures per pupil broken out by building and categorized by local/state and federal expenditures in a fiscal year (excluding capital outlay and long term and short term principal and interest payments) minus food service revenues (local program and non-program, state, federal, and summer food program) and student activity revenues received revenues in that fiscal year.

HELP DOCUMENTS

The Help Documents section of the left hand navigational tree contains a selection of documents districts may find helpful when working on the ASBR.

ANNUAL COUNTY CLERK REPORT

Directs the district to a report containing all of the District's Annual Reports of the County Clerk to the State Board of Education for all the counties the district is located in for the particular ASBR year being viewed.

AUDIT CONFIRMATION

Directs the districts to the Audit Confirmation report from DESE which allows districts to verify payments sent to their district during the fiscal year for the particular ASBR year being viewed.

MISSOURI FINANCIAL ACCOUNTING MANUAL

Directs the district to the Missouri Financial Accounting Manual so that districts can verify correct coding procedures and definitions of Revenue, Function, Object, Location, Source and Project codes while working on the ASBR.

TOPICS AND PROCEDURES

Directs the district to the School Finance Topics webpage that contains various coding procedures to help districts in coding various expenditures. They are as follows:

- Advanced Funding Accounting Procedures
- Coding Salary Cost to the Capital Projects Fund
- Cooperative/Consortium Fiscal Guidance
- Equipment vs. Supply
- General Obligation Bonds
- Guaranteed Energy Savings Performance Contracts
- Indirect Cost Rates
- Lease Purchase
- Loans
- Local Match Requirements
- MOHEFA Direct Deposit
- Refunds and Reimbursements

- Salary Coding Guidance
- Supplemental Educational Services (SES) Fiscal Guidance
- Technology Coding Guidance
- Transfers
- Vocational Projects for Resale
- Worksheet for Calculation of Adjusted Expenditures

TRANSPORTATION DOCUMENT PREPARATION MANUAL

Opens the Transportation Document Preparation Manual which contains helpful information and detailed explanations of various items located in the Application for State Transportation Aid, Facility Depreciation Schedule, and the School Bus Depreciation Schedule.

EXHIBITS

EXHIBIT 1 - FILE TRANSFER

The file transfer page will allow districts to transfer a file from their vendor programs into the ASBR. The new ASBR format only allows one file to be uploaded and is not required to have a specific name format.

For detailed specifications on the file layout of your ASBR files, please click [Here](#).

For the file template click [Here](#).

1. Ensure the drop-down above has the proper year selected for the data being uploaded.
2. **Browse** to find the specific file you wish to upload.
3. Click the **transfer** button to upload your file.
4. If errors occur in the upload process detailed information will appear regarding the cause of the error.

No files have been uploaded.

Transfer		Browse...
----------	--	-----------

If the file contains problematic data the system will display the exact problem so that the issue may be fixed in order to allow files to be transferred again after the issue has been resolved.

FILE CREATED BY VENDOR SYSTEM

If the vendor creates a file for upload into the ASBR, create the file and follow the instructions for uploading a file into the ASBR.

MANUAL ASBR ENTRY

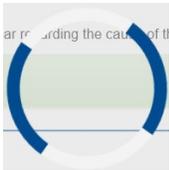
If the vendor does not create a file for upload into the ASBR then a district or charter school must use a template to upload information into the ASBR. The Amend page should not be used to manually enter the entire ASBR. The template for file upload can be found on the File Transfer page of the ASBR or on the [Annual Secretary of the Board Report \(ASBR\)](#) information webpage on the School Finance website.

After entering all appropriate unduplicated records into the template follow the instructions for uploading a file into the ASBR.

UPLOADING A FILE

1. Select File Transfer on the left navigational tree (after Part IV Transportation/Debt).
2. Select Browse and then select the file you wish to upload.
 - a. File must be CSV or XLSX.
 - b. Required fields must contain numbers greater than zero except the Dollar Amount field.
 - c. Conditional fields must contain numbers greater than one or be blank.
 - d. Only the left most worksheet in the XLSX file will be read and that data uploaded. Other worksheets will be ignored.
 - e. Header row is required for XLSX files.
 - f. Header row is optional for CSV files.
 - g. The file Fund column can only contain:

- 1, 2, 3, or 4 for General Fund (1), Special Revenue (Teachers) Fund (2), Debt Service Fund (3), and Capital Projects Fund (4).
 - h. The Revenue/Function column can only contain:
 - Revenue and Function as itemized in Part II, Part III-A, and Part III-B.
 - i. The Object column can only contain:
 - Object codes as itemized in Part III-C of the ASBR.
 - j. The Location column can only contain:
 - Location codes (building numbers) applicable for the district or charter in which student enrollment and attendance hours are reported.
 - k. The Source column can only contain:
 - 1, 2, 3, or 4, for Local Funds (Includes Non-Current Sources of Revenue) (1), County Funds (2), State Funds (3), and Federal Funds (4).
 - l. The Project column can only contain Project Codes assigned by DESE. District-assigned project codes should **not** be included in the ASBR file.
3. Once the file is selected click the “Transfer” button.
- a. As the system works a rotating disk will appear on the screen.



- b. If the file has no errors and has loaded successfully the following will appear on the screen:



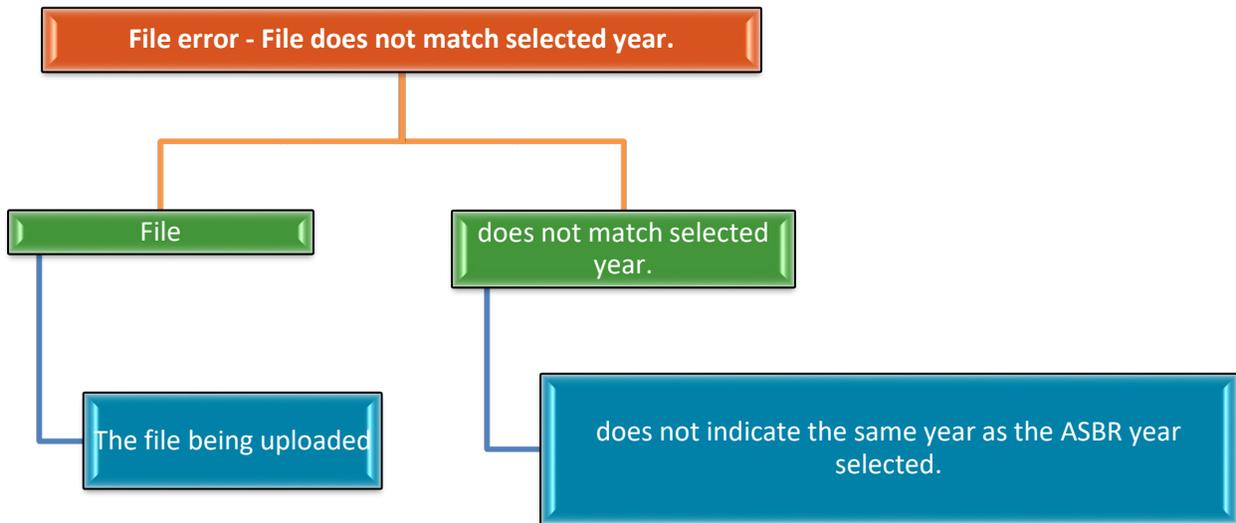
INTERPRETING ERRORS UPON UPLOAD

If the upload file contains errors, lines of yellow information will appear on the screen describing the error details. The following sections detail how to interpret what the error is saying and how to correct the issue.

YEAR

If the Year column does not contain a year that matches the ASBR year selected an example of an error that will appear on file upload screen is:

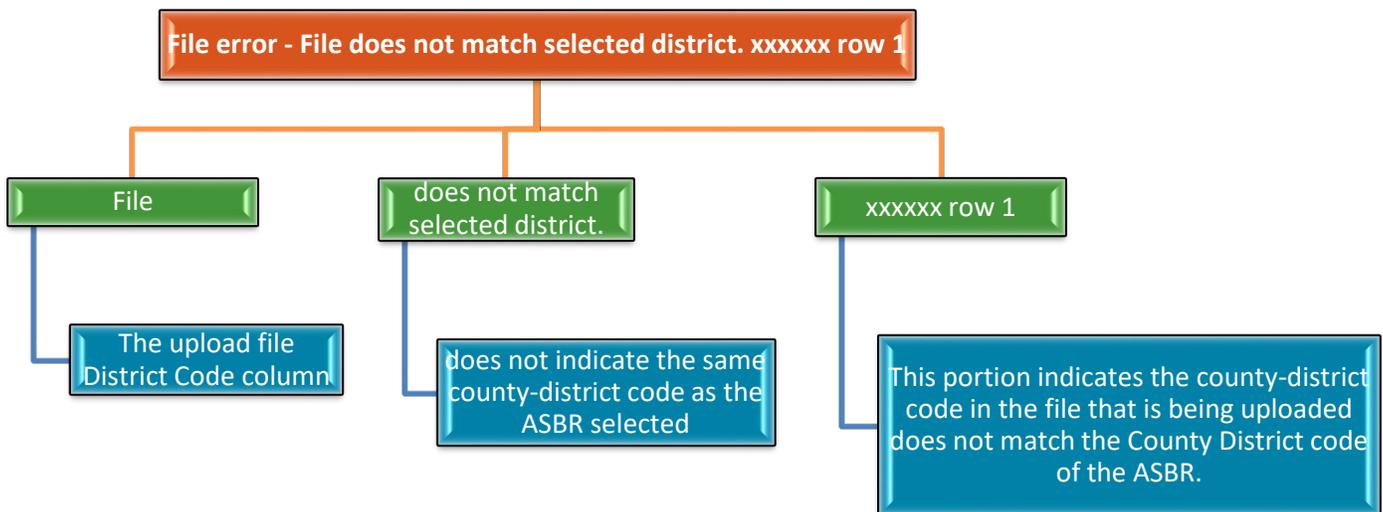
-File does not match selected year.



DISTRICT CODE

If the District column does not contain a County-District code that matches the ASBR year selected an example of an error that will appear on file upload screen is:

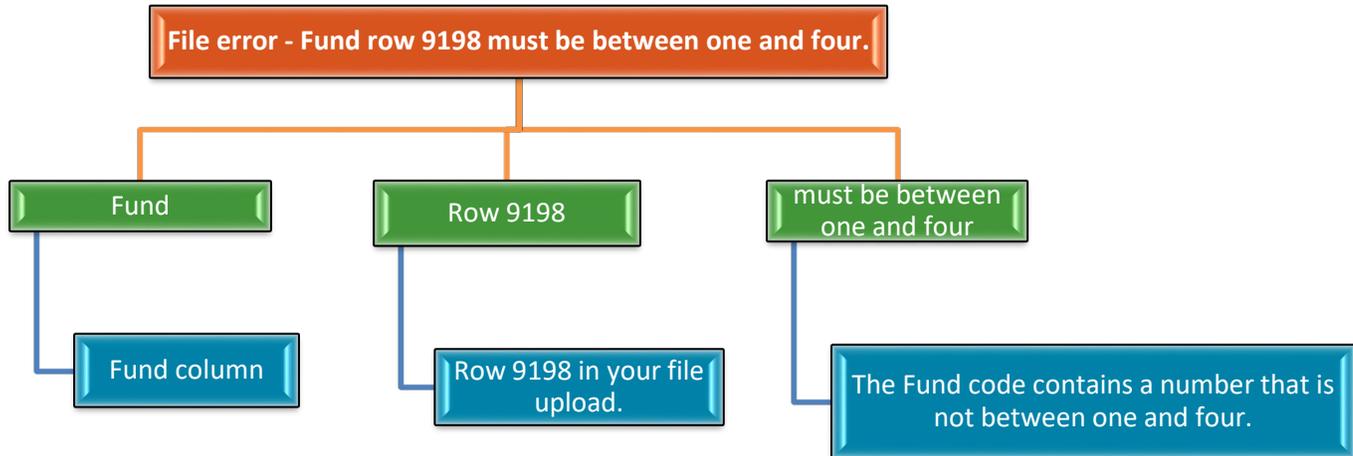
-File does not match selected district. 1090 row 1



FUND

If the Fund column does not contain a valid Fund code which is 1, 2, 3, or 4 for General Fund (1), Special Revenue (Teachers) Fund (2), Debt Service Fund (3), and Capital Projects Fund (4) an example of an error that will appear on file upload screen is:

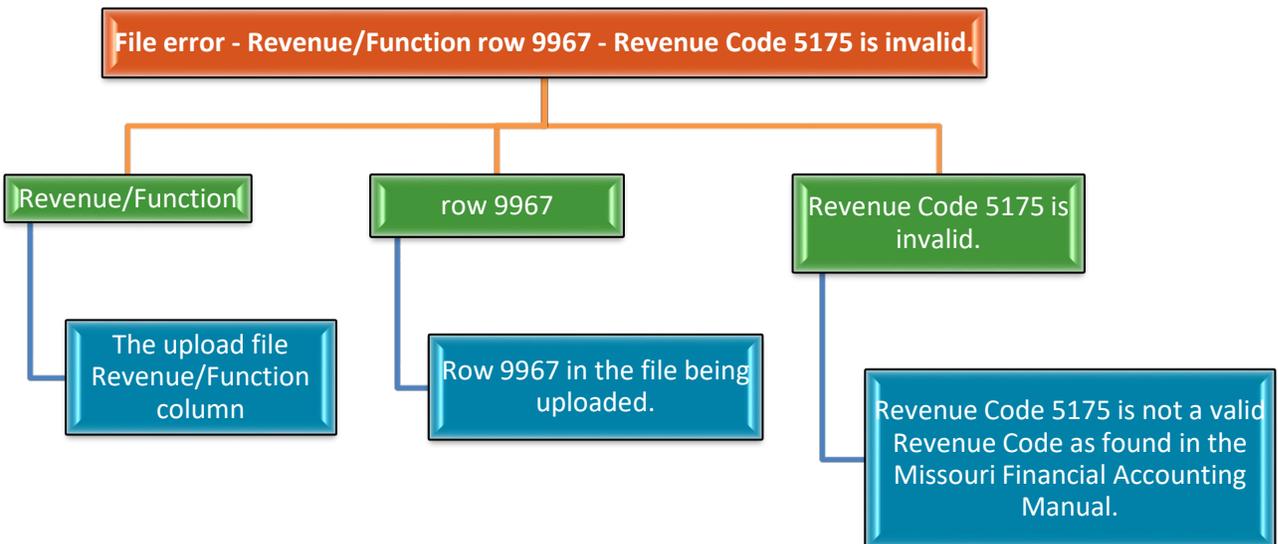
-Fund row 9198 must be between one and four.



REVENUE/FUNCTION CODE

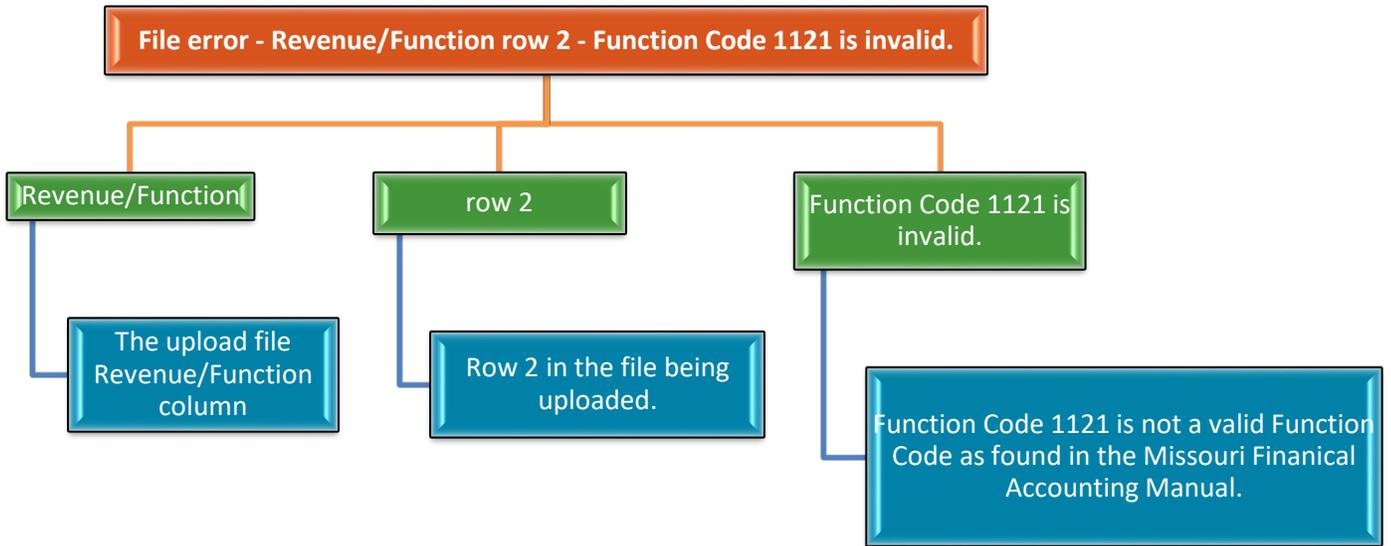
If the Revenue/Function column contains a revenue code that is not valid an example of an error that will appear on file upload screen is:

-Revenue/Function row 9967 - Revenue Code 5175 is invalid.



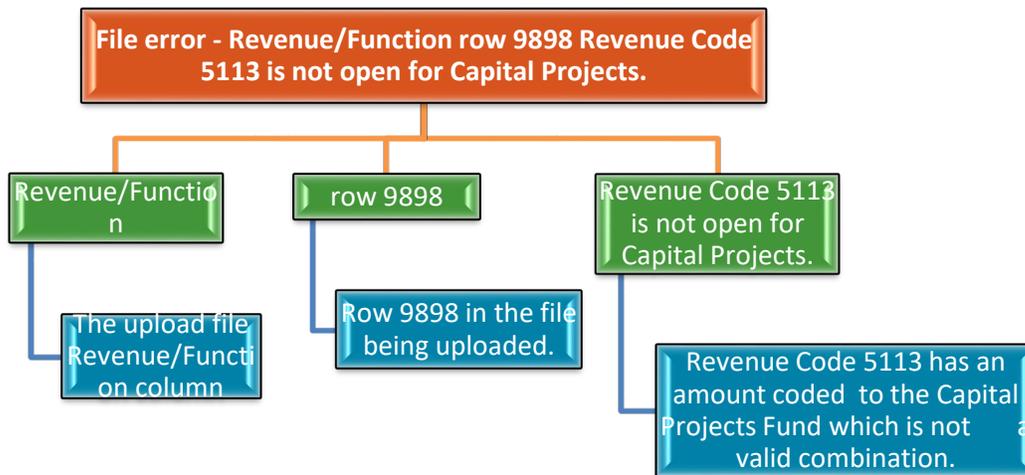
If the Revenue/Function column contains a function code that is not valid an example of an error that will appear on file upload screen is:

-Revenue/Function row 2 - Function Code 1121 is invalid.



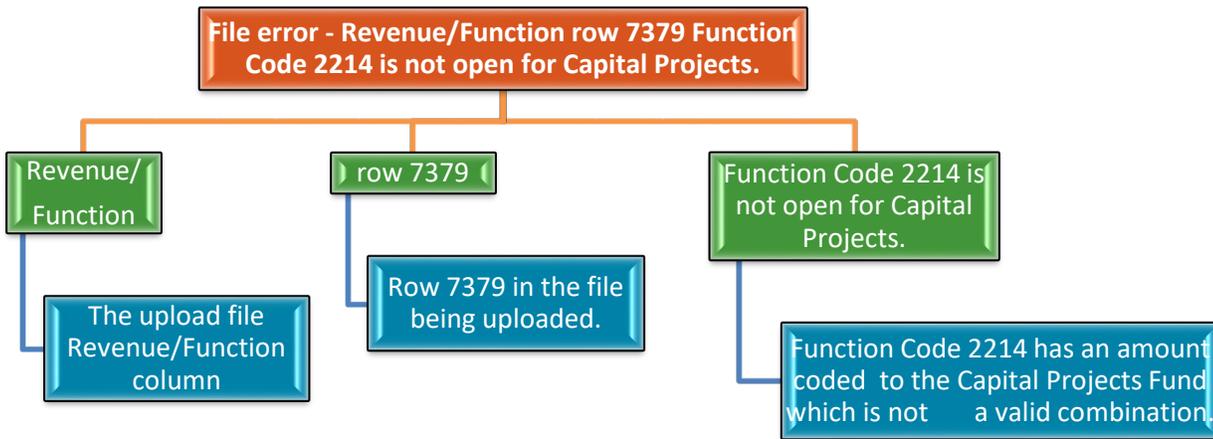
If the Revenue/Function column contains a revenue code coded to a fund that is not valid in conjunction with that fund code an example of an error that will appear on file upload screen is:

-Revenue/Function row 9898 - Revenue Code 5113 is not open for Capital Projects.



If the Revenue/Function column contains a function code coded to a fund that is not valid in conjunction with that fund code an example of an error that will appear on file upload screen is:

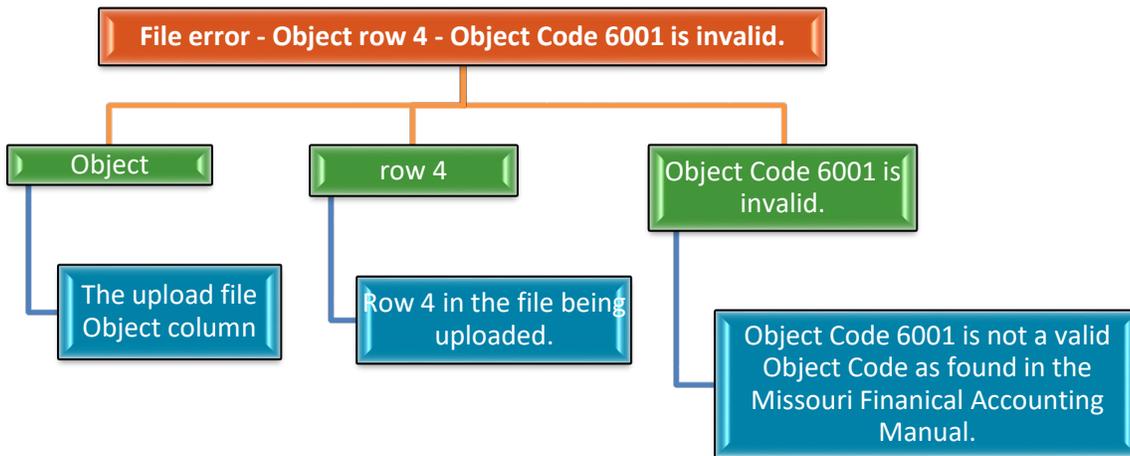
-Revenue/Function row 7379 - Function Code 2214 is not open for Capital Projects.



OBJECT CODE

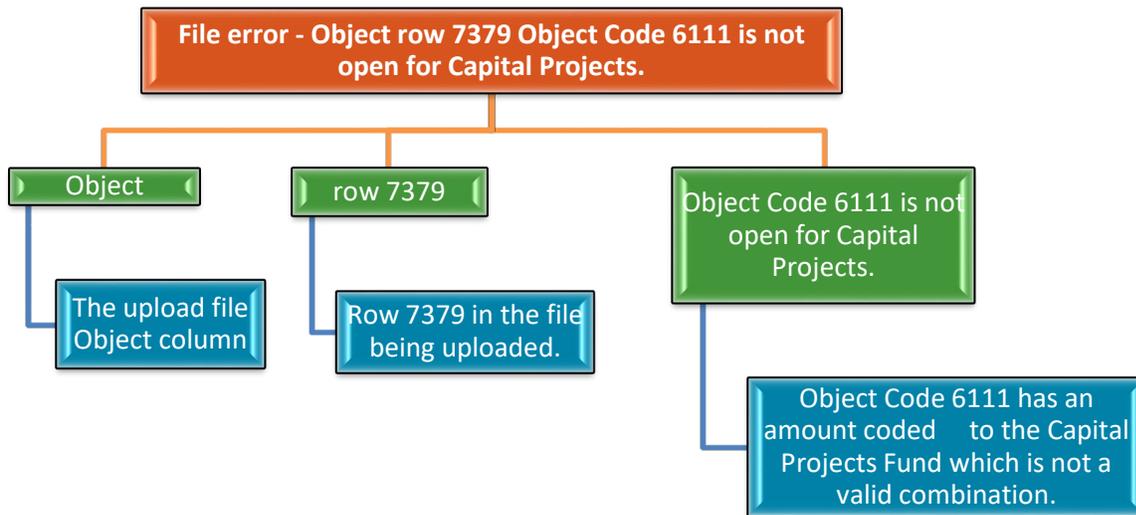
If the Object column contains an object code that is not valid an example of an error that will appear on file upload screen is:

-Object row 4 - Object Code 6001 is invalid.



If the Object column contains an object code coded to a fund that is not valid in conjunction with that object code an example of an error that will appear on file upload screen is:

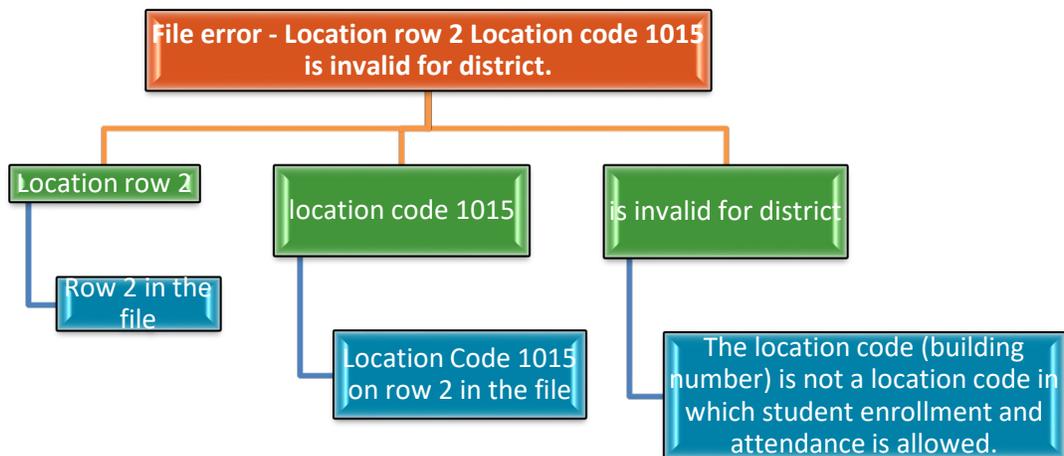
-Object row 7379 - Object Code 6111 is not open for Capital Projects.



LOCATION CODE

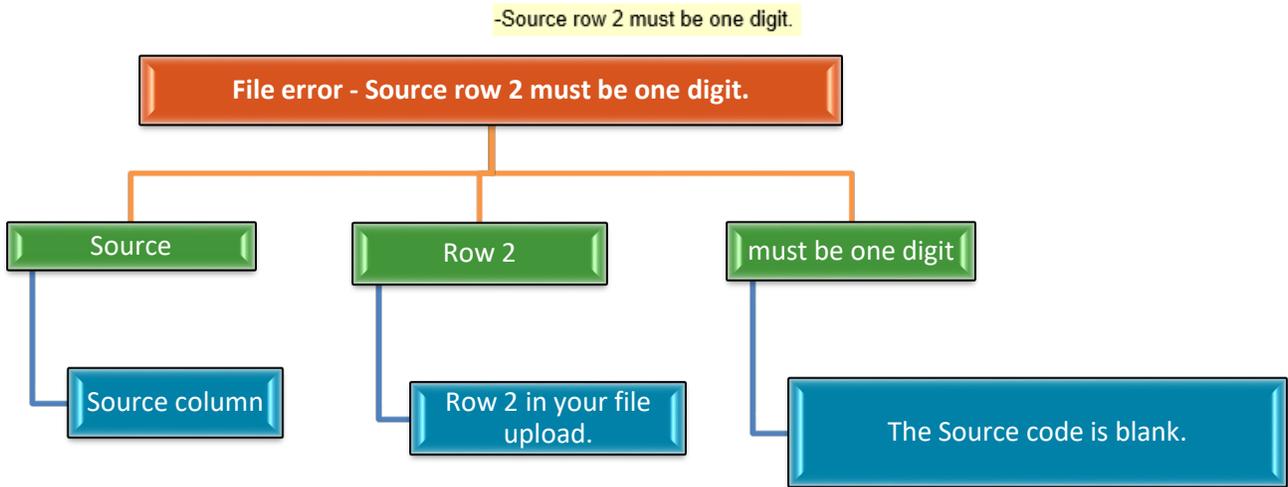
If the Location column contains a building number not assigned to your district or charter school or contains a building number that is not allowed to have enrollment and attendance reported to it, an example of an error that will appear on file upload screen is:

-Location row 2 Location Code 1015 is invalid for district.

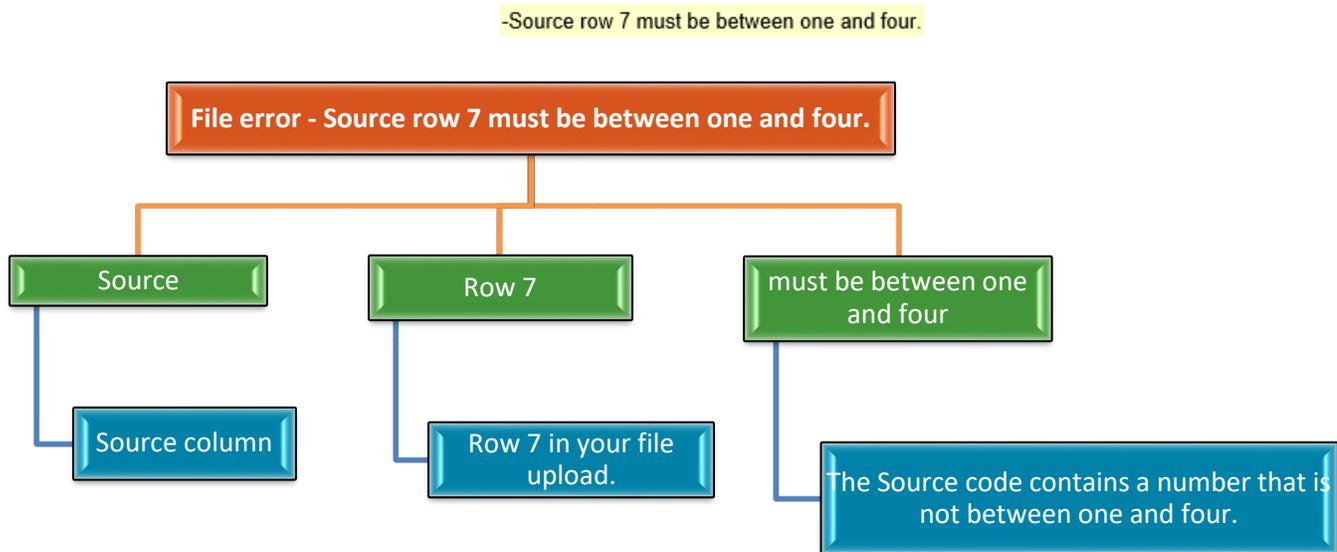


SOURCE OF FUNDS

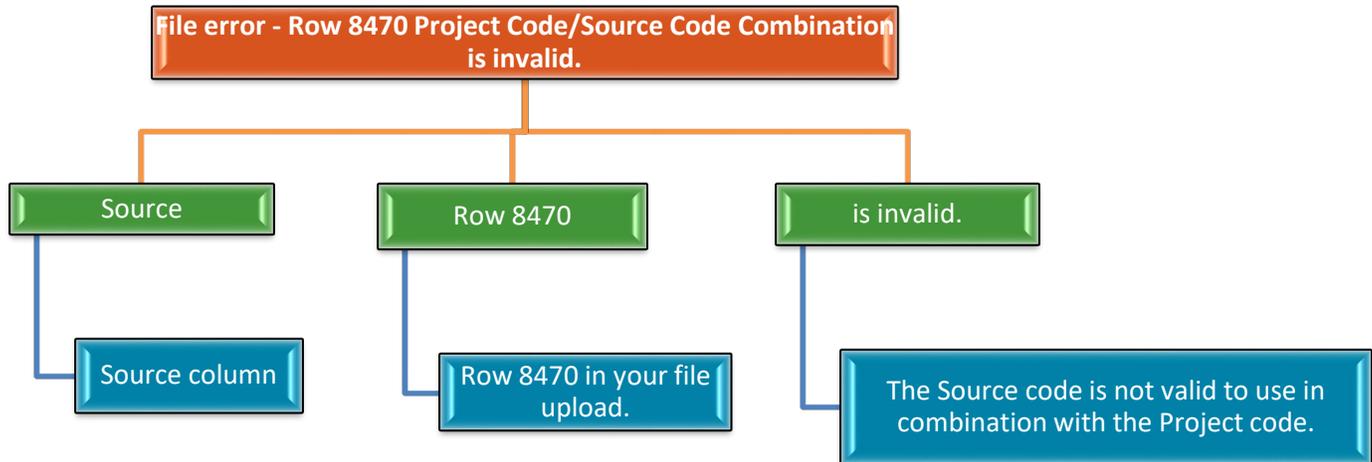
If the Source column does not contain a valid one digit Source code which is 1, 2, 3, or 4 for Local Funds (Includes Non-Current Sources of Revenue) (1), County Funds (2), State Funds (3), and Federal Funds (4) an example of an error that will appear on file upload screen is:



If the Source column does not contain a valid Source code which is 1, 2, 3, or 4 for Local Funds (Includes Non-Current Sources of Revenue) (1), County Funds (2), State Funds (3), and Federal Funds (4) an example of an error that will appear on file upload screen is:

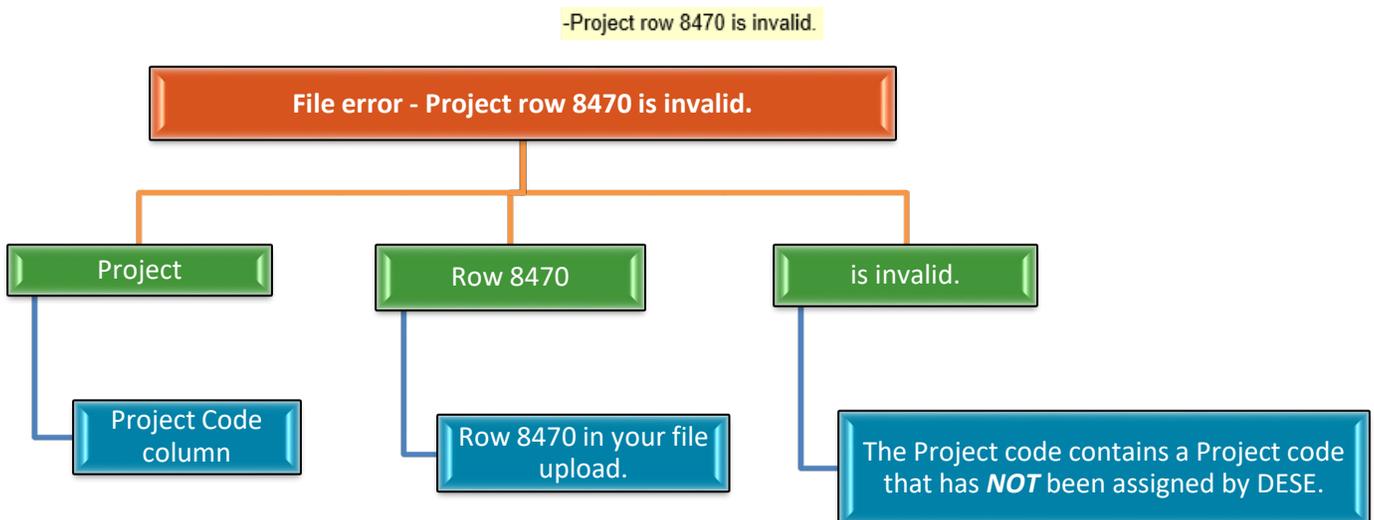


If the Source column contains a source code not allowed in conjunction with the project code associated with the record, an example of an error that will appear on file upload screen is:



PROJECT CODE

If the Project Code column contains Project Codes other than those assigned by DESE an example of an error that will appear on file upload screen is:



If the Project Code column contains Project Codes that is not the required five digits in length, which also indicates it is not a Project code assigned by DESE, an example of an error that will appear on file upload screen is:

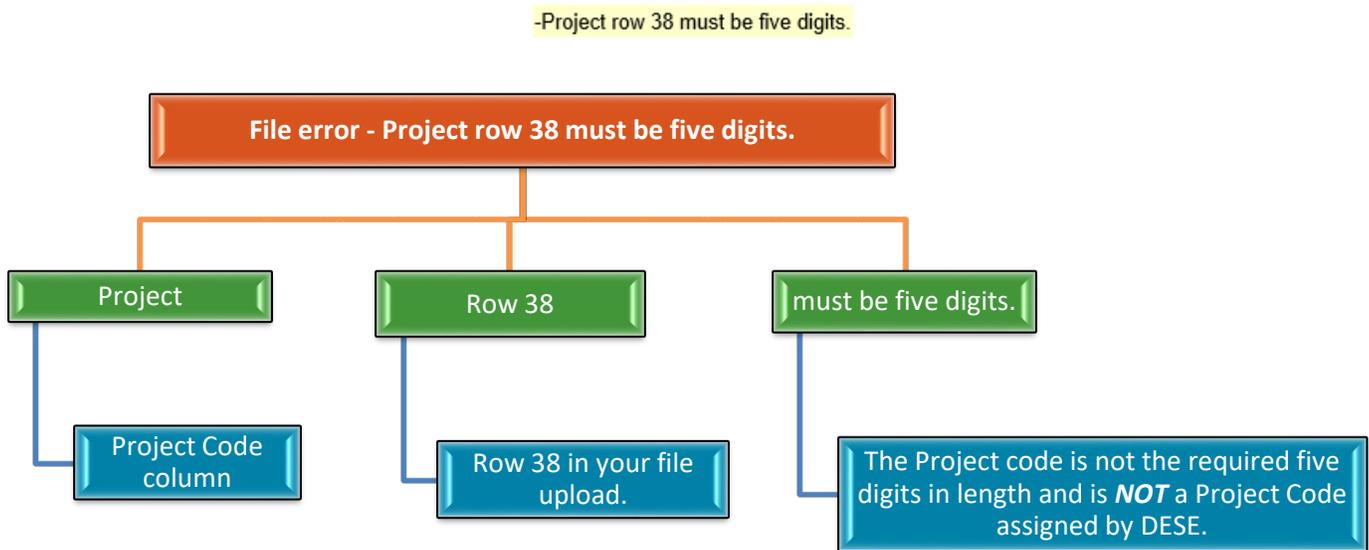


EXHIBIT 2 - MANUALLY AMENDING THE ASBR

Changes that need to be made manually to the ASBR revenue or expenditure codes will now be done through the Amend page. To navigate to the Amend page go to Part II, Part III-A, Part III-B, or Part III-C and in place of the “Save” button there will be an “Amend” button.

When first navigating to the Amend page the screen will appear as follows:

To add a new revenue or expenditure, select the "Add" button.

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	<input type="text"/>	<input type="text"/>
Location	Source	Project
<input type="text"/>	<input type="text"/>	<input type="text"/>

The screen is separated into two areas:

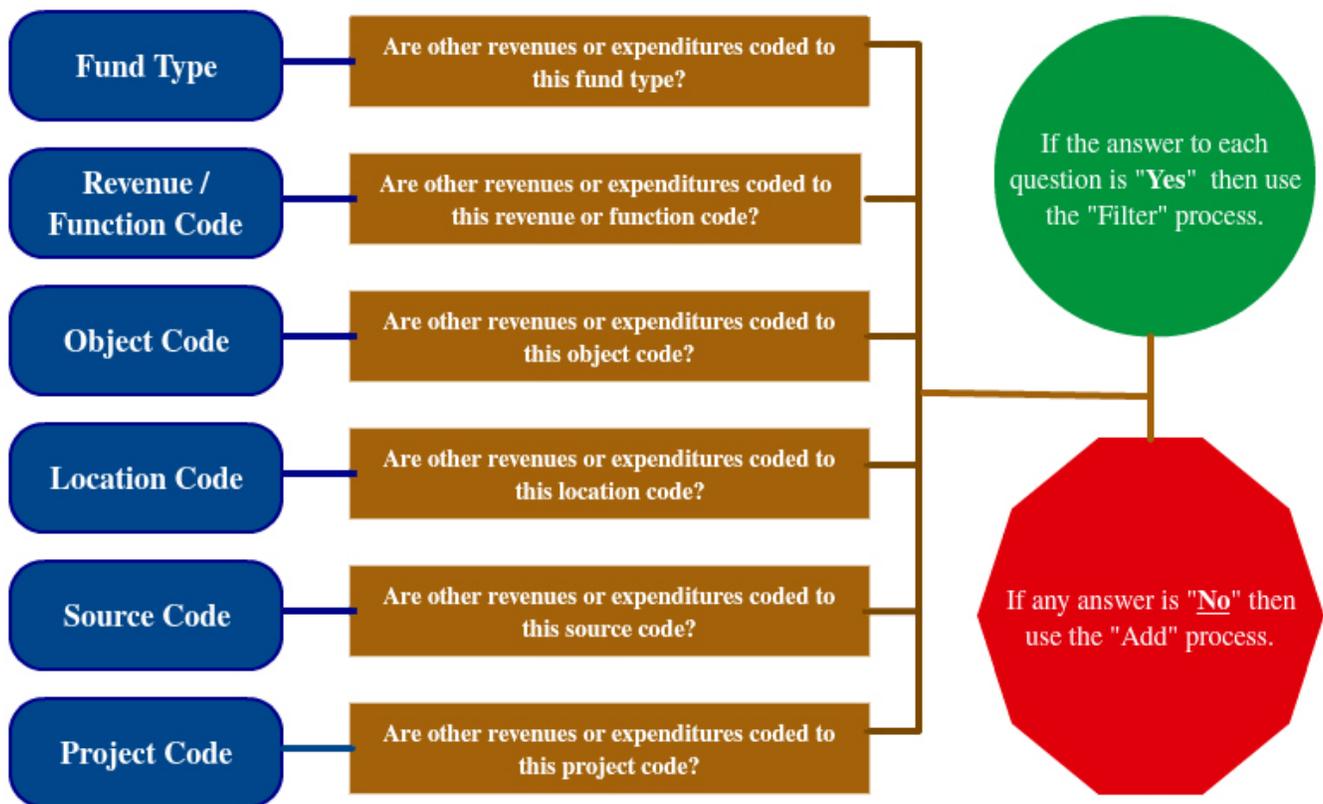
- Add
 - Used to add a new revenue or expenditure code that does not already exist.
 - Nothing coded to the revenue code or function code at all in the version of the ASBR being modified.
- Filter

- Used to amend an existing revenue or expenditure record.
 - An existing record is a revenue code or function code/object code combination that has a dollar amount coded to it in the version of the ASBR being modified.

Both of these sections are set up to not allow the selection of invalid combinations of funds and codes. For example:

- If a fund is selected then revenue, function, and object codes not open in that fund will be unselectable.
- If a function code is not able to be used in conjunction with certain object codes those object codes will be unselectable.

Manually Amending the ASBR



MANUALLY ADDING A NEW REVENUE TO THE ASBR

1. Navigate to the Amend page by going to Part II, Part III-A, Part III-B, or Part III-C and at the top of the page below the blue header row there will be an “Amend” button.
2. To add a new revenue or expenditure select the “Add” button at the top of the page.



To add a new revenue or expenditure, select the "Add" button.

EXAMPLE OF HOW TO MANUALLY ENTER A REVENUE

Need to enter \$25,000.00 to Revenue Code 5173, General Fund, Location Code 1050.

1. First confirm that nothing is already coded to this combination of fields. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. On the detail report you can see that while there is revenue in Revenue Code 5173 and coded to the General Fund, there is nothing coded to Location Code 1050.

Amend

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5165	Food Service Non-Program	60,740.00				60,740.00
5171	Admissions - Student Activities	4,668,991.00	6,141,366.00		4,837,773.00	15,648,130.00
5172	Bookstore Sales	0.00	0.00		0.00	0.00
5173	Student Organization Membership Dues and Fees	26,195,016.00	0.00		0.00	26,195,016.00
5174	Revenue from Enterprise Activities	0.00	0.00		0.00	0.00

Local Revenues									
Revenue Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
5171	Admissions - Student Activities	3160			\$335,436.00	\$492,234.00	-	\$285,592.00	\$1,113,262.00
5173	Student Organization Membership Dues and Fees	1075			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1080			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1085			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1095			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	3000			\$935,368.00	-	-	-	\$935,368.00
5173	Student Organization Membership Dues and Fees	3020			\$935,368.00	-	-	-	\$935,368.00

2. Select the Add button on the Amend page since this is a unique item to add to the ASBR.
 - a. When you select Add the following screen appears:

Add Fund

Fund	Function	Object
<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue	Location	Source
<input type="text"/>	<input type="text"/>	<input type="text"/>
Project	Amount	
<input type="text"/>	<input type="text"/>	

3. Select the Fund.

Add Fund

Fund	Function	Object
General (Incidental) Fund		
Special Revenue (Teachers) Fund		
Debt Service Fund		
Capital Projects Fund		

Source:

Project:

Save Cancel

4. Select the Revenue Code.

Add Fund

Fund	Function	Object
General (Incidental) Fi		

Revenue:

- 5111 - Current Taxes
- 5112 - Delinquent Taxes
- 5113 - School District Trust Fund (Prop C)
- 5114 - Financial Institution Tax
- 5115 - M&M Surtax
- 5116 - In Lieu of Tax
- 5117 - City Sales Tax
- 5121 - Reg Day School Tuition (K - 12) from Individuals
- 5122 - Summer School Tuition (K - 12) from Individuals
- 5123 - Adult/Continuing Education Tuition - Post Secondar
- 5131 - Transportation Fees From Patrons
- 5141 - Earnings from Temporary Deposits
- 5142 - Accrued Interest on Bonds Sold
- 5143 - Premium on Bonds Sold
- 5151 - Food Service - Sales to Pupils

Example of items not valid with fund selected

Save Cancel

5. After selecting the Revenue Code, select the Location Code, if applicable.

Add Fund

Fund	Revenue	Location
General (Incidental) Fi	5173 - Student Organ	

Source:

Project:

Amount:

Location:

- 1050 - CENTRAL HIGH
- 1075 - GLENDALE HIGH
- 1080 - HILLCREST HIGH
- 1085 - KICKAPOO HIGH
- 1095 - PARKVIEW HIGH
- 3000 - CARVER MIDDLE
- 3020 - CHEROKEE MIDDLE
- 3040 - HICKORY HILLS MIDDLE
- 3060 - JARRETT MIDDLE
- 3080 - PERSHING MIDDLE
- 3100 - PIPKIN MIDDLE
- 3120 - PLEASANT VIEW MIDDLE

Save Cancel

6. Enter the amount to add and select Save.

Add Fund

Fund	Revenue	Location
General (Incidental) Fi	5173 - Student Organ	1050 - CENTRAL HIGH

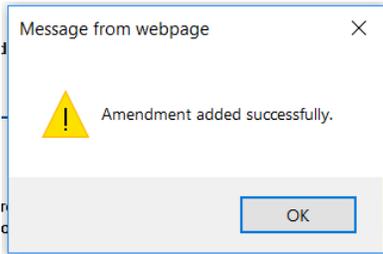
Source:

Project:

Amount: 25000.00

Save Cancel

- a. The following window will appear indicating that the revenue data has been amended if done so properly.



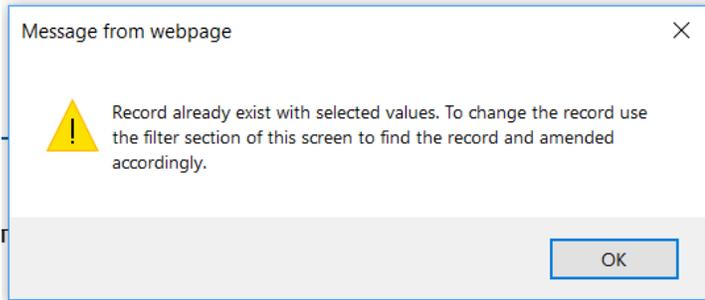
- b. Part II Local Revenue now shows 5173 as having an additional \$25,000.00 coded to the General Fund. (\$26,195,016.00 + \$25,000.00 = \$26,220,016).
- c. The Revenue Detail Report now shows that there is \$25,000.00 coded to Revenue Code 5173 in the General Fund to Location Code 1050.

Amend

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5172	Bookstore Sales	0.00	0.00		0.00	0.00
5173	Student Organization Membership Dues and Fees	26,220,016.00	0.00		0.00	26,220,016.00
5174	Revenue from Enterprise Activities	0.00	0.00		0.00	0.00

Local Revenues									
Revenue Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
5171	Admissions - Student Activities	3160			\$335,436.00	\$492,234.00	-	\$285,592.00	\$1,113,262.00
5173	Student Organization Membership Dues and Fees	1050			\$25,000.00	-	-	-	\$25,000.00
5173	Student Organization Membership Dues and Fees	1075			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1080			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1085			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1095			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	3000			\$935,368.00	-	-	-	\$935,368.00

- d. If the record already existed and was not unique the following message would appear and indicate you should use the filter section of the screen.



MANUALLY ADDING AN EXPENDITURE

EXAMPLE OF HOW TO MANUALLY ENTER AN EXPENDITURE

Enter \$13,000.00 to the Teachers Fund in Function Code 1151, Object Code 6111, Location Code 1050, Source Code 4, Project Code 46501.

1. First confirm that nothing is already coded to this combination of fields. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. On the detail report you can see that while there are expenditures coded to the Teachers Fund in Function Code 1151, Object Code 6111 in Location Code 1050, but not with a Source Code of 4 or a Project Code of 46501.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1111	Elementary	269,564,915.00	185,565,324.00		17,404,002.00	472,534,241.00
1131	Middle/Junior High	92,517,817.00	56,782,116.00		6,364,773.00	155,664,706.00
1151	Senior High	62,493,968.00	24,404,801.00		6,708,890.00	93,607,659.00
1191	Summer School (Regular)	90,263,975.00	91,405,175.00		0.00	181,669,150.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1111	Elementary	68,740,673.00	68,906,430.00	174,593,169.00	85,509,999.00	57,379,968.00	17,404,002.00	472,534,241.00
1131	Middle/Junior High	21,068,248.00	32,627,646.00	32,996,745.00	29,941,047.00	32,666,247.00	6,364,773.00	155,664,706.00
1151	Senior High	11,317,099.00	9,125,180.00	22,067,945.00	34,483,025.00	9,905,520.00	6,708,890.00	93,607,659.00
1191	Summer School (Regular)	14,811,759.00	35,534,551.00	131,322,840.00	0.00	0.00	0.00	181,669,150.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,474,454.00			452,549,997.00
6112	Certificated - Administrators Salaries	0.00	19,506,514.00			19,506,514.00

Instruction Expenditures									
Function Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
1131	Middle/Junior High	3160		3	\$2,864,193.00	\$1,613,149.00	-	-	\$4,477,342.00
1151	Senior High	1050		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1050		2	\$320,947.00	-	-	-	\$320,947.00
1151	Senior High	1050		3	\$2,940,555.00	\$1,312,967.00	-	-	\$4,253,522.00
1151	Senior High	1075		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1075		2	\$320,947.00	-	-	-	\$320,947.00
1151	Senior High	1075		3	\$3,088,143.00	\$1,483,601.00	-	-	\$4,571,744.00

2. Select the Add button on the Amend page since this is a unique item to add to the ASBR.
 - a. When you select Add the following screen appears:

Add Fund

Fund: [Dropdown]
 Revenue: [Dropdown]
 Project: [Dropdown]
 Function: [Dropdown]
 Location: [Dropdown]
 Amount: [Text Input]
 Object: [Dropdown]
 Source: [Dropdown]

[Save] [Cancel]

3. Select the Special Revenue (Teachers) Fund.

Add Fund

Fund: [Dropdown Menu Open]
 Function: [Dropdown]
 Object: [Dropdown]
 Source: [Dropdown]
 Amount: [Text Input]

[Save] [Cancel]

4. Select the Function Code.

Add Fund

Fund: [Dropdown]
 Revenue: [Dropdown]
 Project: [Dropdown]
 Function: [Dropdown Menu Open]
 Object: [Dropdown]

[Save] [Cancel]

5. Select the Object Code.

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - Regular Salaries

Location: | Source: |

Project: | Amount: |

Buttons: Save, Cancel

Object List:

- 6111 - Certificated - Regular Salaries
- 6112 - Certificated - Administrators Salaries
- 6121 - Certificated - Part-Time Salaries
- 6122 - Certificated - Other Part-Time Salaries
- 6131 - Certificated Supplemental Pay
- 6141 - Certificated Unused Leave and/or Severance Pay
- 6151 - Classified Salaries Regular
- 6152 - Classified Instructional Aide Salaries
- 6153 - Classified Substitute Salaries
- 6161 - Classified Salaries - Part-Time
- 6171 - Classified Employees Unused Leave and/or Severance
- 6199 - Salaries - Subtotal
- 6211 - Teacher's Retirement

6. Select the Location Code (if applicable).

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - F

Location: 1050 - CENTRAL HIGH | Source: |

Project: | Amount: |

Buttons: Cancel

Location List:

- 1050 - CENTRAL HIGH
- 1075 - GLENDALE HIGH
- 1080 - HILLCREST HIGH
- 1085 - KICKAPOO HIGH
- 1095 - PARKVIEW HIGH
- 3000 - CARVER MIDDLE
- 3020 - CHEROKEE MIDDLE
- 3040 - HICKORY HILLS MIDDLE
- 3060 - JARRETT MIDDLE
- 3080 - PERSHING MIDDLE

7. Select the Source Code.

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - F

Location: 1050 - CENTRAL HIGH | Source: 1 - Local Funds

Project: | Amount: |

Buttons: Save, Cancel

Source List:

- 1 - Local Funds
- 2 - County Funds
- 3 - State Funds
- 4 - Federal Funds

8. Select the Project Code (if applicable).

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - F

Location: 1050 - CENTRAL HIGH | Source: 1 - Local Funds

Project: | Amount: |

Buttons: Save, Cancel

Project List:

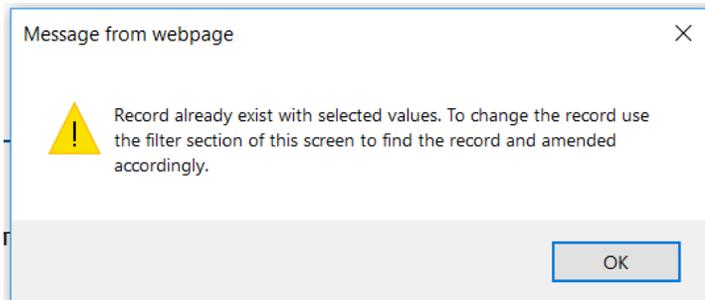
- 43601 - Career Education EL Civics Grant
- 43700 - IDEA Grants
- 43701 - Assistive Technology Reimbursement
- 43702 - Project Search Grant
- 43703 - Special Education Drop Out Prevention
- 43704 - Special Education High Need Fund - Federal
- 43705 - Special Education SET Training
- 43706 - Special Education SWIS
- 43707 - State-Wide Collaborative Work Initiative
- 43800 - Non- IDEA Special Education Grants
- 43801 - State-Wide Collaborative Work Initiative
- 44100 - IDEA Entitlement Funds, Part B IDEA
- 44200 - Early Childhood Special Education (ECSE)
- 44201 - IDEA - 611 ECSE Portion
- 44202 - IDEA-619 Preschool Grant
- 45100 - Title I
- 45101 - School Improvement Grant (g) (SIG)
- 45102 - Title I School Improvement (a)
- 45103 - Title I.D - LEA
- 45104 - Title I.D - State Agency
- 45200 - Title I.C
- 45900 - Twenty-First Century Community Learning Center/Afterschool Grant
- 46100 - Title IV.A Student Support and Academic Enrichment
- 46200 - Title III LEP
- 46201 - Title III Immigrant
- 46300 - Homeless Education
- 46500 - Title II.A
- 46501 - Math and Science Partnerships
- 47200 - Child Care Development Fund Grant
- 47201 - School Age Community

9. Enter the amount to be added to these codes.

Add Fund

Fund Special Revenue (Teac	Function 1151 - Senior High	Object 6111 - Certificated - F
Location 1050 - CENTRAL HIGH	Source 4 - Federal Funds	
Project 46501 - Math and Sci	Amount 13000	

- a. If the record already existed and was not unique the following message will appear and indicate you should use the filter section of the screen.



- b. Part III-A, Part III-B, and Part III-C will now show updated amounts.
- c. The Detail Report will now show \$13,000.00 coded to the Teachers Fund in Function Code 1151, Object Code 6111, Location Code 1050, Source Code 4, Project Code 46501.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1111	Elementary	269,564,915.00	185,565,324.00		17,404,002.00	472,534,241.00
1131	Middle/Junior High	92,517,817.00	56,782,116.00		6,364,773.00	155,664,706.00
1151	Senior High	62,493,968.00	24,417,801.00		6,708,890.00	93,620,659.00
1191	Summer School (Regular)	90,263,975.00	91,405,175.00		0.00	181,669,150.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1111	Elementary	68,740,673.00	68,906,430.00	174,593,169.00	85,509,999.00	57,379,968.00	17,404,002.00	472,534,241.00
1131	Middle/Junior High	21,068,248.00	32,627,646.00	32,996,745.00	29,941,047.00	32,666,247.00	6,364,773.00	155,664,706.00
1151	Senior High	11,330,099.00	9,125,180.00	22,067,945.00	34,483,025.00	9,905,520.00	6,708,890.00	93,620,659.00
1191	Summer School (Regular)	14,811,759.00	35,534,551.00	131,322,840.00	0.00	0.00	0.00	181,669,150.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,487,454.00			452,562,997.00
6112	Certificated - Administrators Salaries	0.00	19,506,514.00			19,506,514.00

Instruction Expenditures									
Function Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
1131	Middle/Junior High	3160		3	\$2,864,193.00	\$1,613,149.00	-	-	\$4,477,342.00
1151	Senior High	1050		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1050		2	\$320,947.00	-	-	-	\$320,947.00
1151	Senior High	1050		3	\$2,940,555.00	\$1,312,967.00	-	-	\$4,253,522.00
1151	Senior High	1050	4	46501	-	\$13,000.00	-	-	\$13,000.00
1151	Senior High	1075		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1075		2	\$320,947.00	-	-	-	\$320,947.00

MANUALLY AMENDING A REVENUE

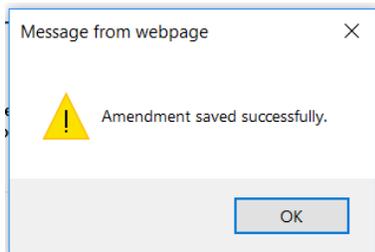
EXAMPLE OF HOW TO MANUALLY AMEND A REVENUE

\$35,000.00 is currently coded to Revenue Code 5198 under the General Fund. This should have been coded to Revenue 5192.

1. First, confirm that both of these revenue codes already have amounts coded to them. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. On the detail report you can see that there is revenue already coded to the General Fund in Revenue Code 5198 and 5192.

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5191	Rentals	632,380.00			0.00	632,380.00
5192	Gifts	525,000.00	0.00	0.00	0.00	525,000.00
5195	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
5196	Net Receipts From Clearing Accounts	0.00	0.00	0.00	0.00	0.00
5198	Miscellaneous Local Revenue	676,145.00	103,211.00	0.00	626,068.00	1,405,424.00
5199	Local - Subtotal	103,052,487.58	63,850,064.18	18,841,437.04	7,847,344.00	193,591,332.80

2. Remove the \$35,000.00 from Revenue Code 5198.
3. Next, select the Amend button,
4. On the Filter section of the screen select Revenue Code 5198 and click the Filter button.
5. Change the amount in the General Fund to remove \$35,000.00 and then select Save (\$676,145.00 – \$35,000.00 = \$641,145.00).
 - a. This window will pop up saying items have been amended successfully if saved in the correct format.



6. Now add the \$35,000.00 to Revenue Code 5192.
7. Select the Amend button.
8. On the Filter section of the screen select Revenue Code 5192 and click the Filter button.

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

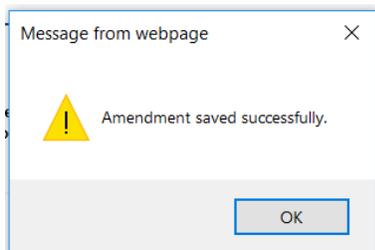
Revenue	Function	Object
5192 - Gifts		
Location	Source	Project

Filter

General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund
\$525,000.00	\$0.00	\$0.00	\$0.00

Save Cancel

9. Change the amount in the General Fund to add \$35,000.00 and then select Save ($\$525,000.00 + \$35,000.00 = \$560,000.00$).
 - a. This window will pop up saying items have been amended successfully if saved in the correct format.



- b. Amounts will now be changed on Part II to reflect the changes made.

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5191	Rentals	632,380.00			0.00	632,380.00
5192	Gifts	560,000.00	0.00	0.00	0.00	560,000.00
5195	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
5196	Net Receipts From Clearing Accounts	0.00	0.00	0.00	0.00	0.00
5198	Miscellaneous Local Revenue	641,145.00	103,211.00	0.00	626,068.00	1,370,424.00
5199	Local - Subtotal	103,052,487.58	63,850,064.18	18,841,437.04	7,847,344.00	193,591,332.80

MANUALLY AMENDING AN EXPENDITURE

EXAMPLE OF HOW TO MANUALLY AMEND AN EXPENDITURE

Currently \$47,500.00 is coded to the Special Revenue Fund, Function Code 1221, Object Code 6111, Source Code 4, Location 1050, Project Code 44100. This should have been coded to Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100.

1. A change in function and object code will be needed but all other items will remain the same.
2. Confirm that both of these function codes and object codes already have amounts coded to them. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. In this case there are no expenditures coded to the exact combination where the \$47,500.00 needs to be moved.
 - b. The filter process will need to be used first then followed by the add process.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1211	Gifted & Talented	54,136,845.00	39,561,732.00		0.00	93,698,577.00
1221	Special Education and Related Services	245,487,301.00	220,156,100.00		5,982,831.00	471,626,232.00
1223	Coordinated Early Intervening Services	0.00	0.00		0.00	0.00
2324	State and Federal Relations Services	0.00	0.00		0.00	0.00
2329	Other Executive Administration Services	3,515,849.00	4,254,095.00	0.00	0.00	7,769,944.00
2331	Administrative Technology Services	2,404,931.00	1,292,974.00		158,585.00	3,856,490.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1211	Gifted & Talented	29,639,331.00	0.00	52,863,750.00	0.00	11,195,496.00	0.00	93,698,577.00
1221	Special Education and Related Services	103,433,370.00	31,739,488.00	274,619,275.00	32,727,730.00	23,123,538.00	5,982,831.00	471,626,232.00
1223	Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2324	State and Federal Relations Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2329	Other Executive Administration Services	2,027,826.00	0.00	4,676,583.00	740,303.00	325,232.00	0.00	7,769,944.00
2331	Administrative Technology Services	62,736.00	0.00	1,230,238.00	1,752,019.00	652,912.00	158,585.00	3,856,490.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,487,454.00			452,562,997.00
6112	Certificated - Administrators Salaries	0.00	19,506,514.00			19,506,514.00
6121	Certificated - Part-Time Salaries	152,666,744.00	162,790,122.00			315,456,866.00

3. Select the Special Revenue Fund, Function Code 1221, Object Code 6111, Source Code 4, Location 1050, Project Code 44100 and click the Filter button.

Amendments

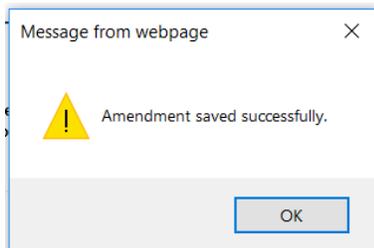
To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	1221 - Special Education and Related Services	6111 - Certificated - Regular Salaries
Location	Source	Project
1050 - CENTRAL HIGH	4 - Federal Funds	44100 - IDEA Entitlement Funds, Part B IDEA
<input type="button" value="Filter"/>		

Location	Source	Project	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund
1050 - CENTRAL HIGH	4 - Federal Funds	44100 - IDEA Entitlement Funds, Part B IDEA	\$768,926.00	\$911,684.00	\$0.00	\$0.00

4. Remove the \$47,500.00 from the Special Revenue Fund (\$911,681.00 - \$47,500.00 = \$864,181.00) and select the Save button.
 - a. This window will pop up saying items have been amended successfully if saved in the correct format.



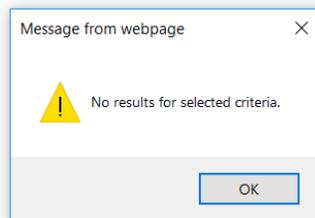
- b. The \$47,500.00 will now be removed from the Special Revenue Fund, Function Code 1221, Object Code 6111, Source Code 4, Location 1050, Project Code 44100.
5. Next, select the Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100 and click the filter button.
 - a. As stated above there are no expenditures coded to this unique combination of codes and if using the filter section of the page the following message will appear:

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	2329 - Other Executive Administration Services	6112 - Certificated - Administrators Salaries
Location	Source	Project
1050 - CENTRAL HIGH	4 - Federal Funds	44100 - IDEA Entitlement Funds, Part B IDEA
<input type="button" value="Filter"/>		



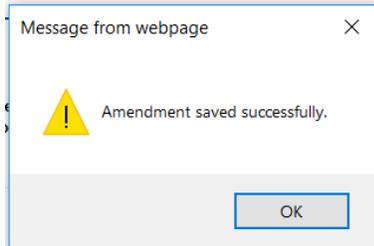
6. Select the Add button on the screen.

7. Select the Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100 and enter \$47,500.00 in the amount field and select Save.

Add Fund

Fund	Function	Object
Special Revenue (Tea	2329 - Other Executiv	6112 - Certificated - /
Location	Source	
1050 - CENTRAL HIGH	4 - Federal Funds	
Project	Amount	
44100 - IDEA Entitler	47500.00	

- a. This window will pop up saying items have been amended successfully if saved in the correct format.



- b. The \$47,500.00 now has been added to the Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1211	Gifted & Talented	54,136,845.00	39,561,732.00		0.00	93,698,577.00
1221	Special Education and Related Services	245,487,301.00	220,108,600.00		5,982,831.00	471,578,732.00
1223	Coordinated Early Intervening Services	0.00	0.00		0.00	0.00
2324	State and Federal Relations Services	0.00	0.00		0.00	0.00
2329	Other Executive Administration Services	3,515,849.00	4,301,595.00	0.00	0.00	7,817,444.00
2331	Administrative Technology Services	2,404,931.00	1,292,974.00		158,585.00	3,856,490.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certified Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1211	Gifted & Talented	29,639,331.00	0.00	52,863,750.00	0.00	11,195,496.00	0.00	93,698,577.00
1221	Special Education and Related Services	103,385,870.00	31,739,488.00	274,619,275.00	32,727,730.00	23,123,538.00	5,982,831.00	471,578,732.00
1223	Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2324	State and Federal Relations Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2329	Other Executive Administration Services	2,075,326.00	0.00	4,676,583.00	740,303.00	325,232.00	0.00	7,817,444.00
2331	Administrative Technology Services	62,736.00	0.00	1,230,238.00	1,752,019.00	652,912.00	158,585.00	3,856,490.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,439,954.00			452,515,497.00
6112	Certificated - Administrators Salaries	0.00	19,554,014.00			19,554,014.00