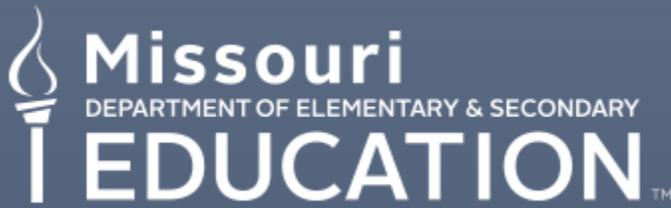


Version  
1.0



# Annual Report of the County Clerk to the State Board of Education: Program Instructions

PREPARED FOR COUNTY CLERKS OF MISSOURI  
MAY 1, 2019

STATE OF MISSOURI | 205 Jefferson St. Jefferson City, MO 65101

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# INTRODUCTION TO THE ANNUAL REPORT OF THE COUNTY CLERK APPLICATION

The Annual Report of the County Clerk application allows counties to submit their tax and revenue information to the Missouri State Board of Education. In this user guide, potential users of the Annual Report of the County Clerk application will find step-by-step instructions on how to best utilize the application for tax and revenue reporting purposes. This user guide describes login procedures, functions of the application, column and line definitions, edit errors and warnings, printing guidelines, how to make corrections to the report and how to address technical issues.

## ACCESSING THE COUNTY CLERK DATA COLLECTION PROGRAM

Follow the steps below to access the **Annual Report of the County Clerk to the State Board of Education**:

1. Each county will need to obtain a username and password by completing the **Web Systems User ID Request – Public** form, located at <https://dese.mo.gov/data-system-management/user-managerlogin-request-forms>.
2. Once a user ID is obtained, log in to **DESE Web Applications** at <https://apps.dese.mo.gov/webLogin/login.aspx>.

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

DESE Secured Web Application Logon

**IMPORTANT NOTICE:**

**Inactive Account** - Received an email concerning your inactive account? If so, please click [HERE](#) for more information.

**Food and Nutrition Services** - USER MANAGERS – The Food and Nutrition Services applications are only allowed one Authorized Representative.

If you already have a User Name, enter it below. Click [LogIn]

User Name:

Password :

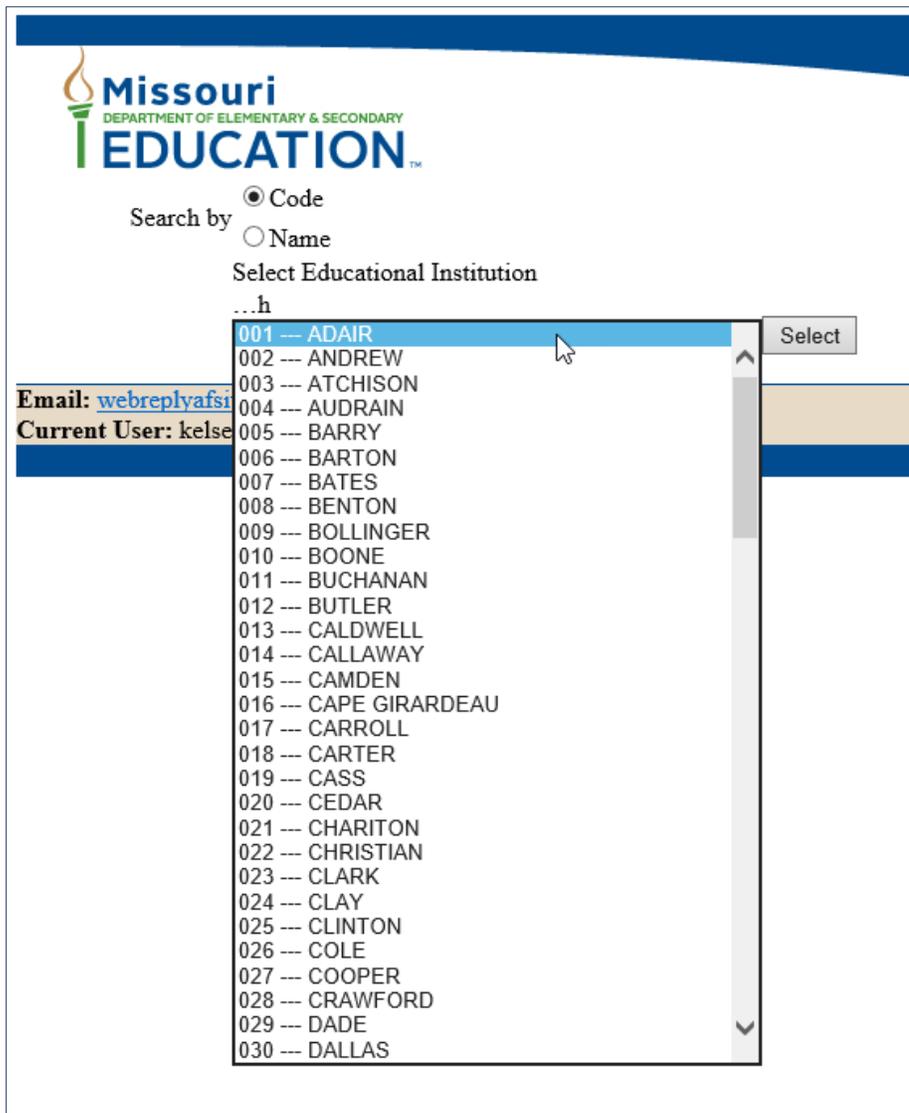
Or visit the DESE School Finance website at <http://www.dese.mo.gov/divadm/finance/> and select the link to **Web Applications** located near the bottom right corner of the page.



- Once logged in the user is directed to the **User Applications** page. Select **Annual Report of the County Clerk** from the **DESE Web Applications** menu.



- This will direct the user to a dropdown of all the counties in Missouri. Search by county name or code to select the desired district.



After making a county selection, the user will be directed to that county's County Clerk report.

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

The **Annual Report of the County Clerk** screen has three main sections: the top banner, the left navigation menu and the center data entry portion.

1. The top banner portion of the screen allows the user to select the school district and year or to enter the county code to view a different county. The county, county code, county clerk, district, year and last submitted date are listed here.

2. The menu on the left-hand side allows the user to navigate to other areas of the application.

- ▶ District Information
- ▶ Report Menu
- ▶ Help Documents
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

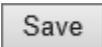
The menu includes the following:

- **District Information** – This page initially displays the first district in the county.

- **Report Menu** – This menu contains three different reports:



- **County Clerk Report** – This report is a summary of annual county clerk reports for all districts within a selected county.
  - **County Clerk Report - District Order** – This report contains all annual county clerk reports for a selected school district.
  - **September Membership By County** – This report lists all districts within a selected county as well as the districts’ most recent September Membership numbers.
- **Help Documents** – This links to instructions on how to complete the report as well as descriptions of different types of report edits.
  - **DESE Web Application Menu** – This will direct the user out of the **Annual Report of the County Clerk** and back to the **User Applications** menu.
  - **Logon/Logoff** – This will log the user off of the web application system.
3. The center portion of the screen is the data entry portion. This portion includes all of the assessed valuation and revenue calculations as well as the following functionalities:
- **Save** – This button will save the information entered on the individual school district screen. The user must click **Save** before navigating away from the current district screen or any data entered on the screen will be lost. Clicking this button will also complete all calculated fields on the screen.



- **County Summary** – This button redirects to the **County Summary** page.



- **Edits** – This button can appear on both the **County Summary** page and the district page if there are current edits. The user will need to review all edits and make any necessary corrections and/or comments.



- **Submit** – Clicking this button will send an official copy of the Annual Report to the Department of Elementary and Secondary Education (DESE).



- **County Clerk’s Name, County Clerk’s Phone Number, County Clerk’s Email Address and Name of Person Entering Data** – These fields must all be filled out before submitting. Once submitted the information will remain on the **County Summary** page.

County Clerk's Name:	JOHN SMITH		
County Clerk's Phone Number:	555	555	5555
County Clerk's Email Address:	john.smith@countyclerk.com		
Name of Person Entering Data:	JOHN SMITH		

- **Comments** – Fill out this section to annotate any changes or to further explain edits. Once submitted the information will remain on the **County Summary** page.

Comments (Max of 500 characters):  
You've entered 0 characters.

## DEFINITIONS

There are a number of important abbreviations and terms used on the **Annual Report of the County Clerk** application. This section lists the definitions for each of these items.

## COLUMN DEFINITIONS

The column headers used on the **Annual Report** page are defined as follows:

- **Column 1: 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.
- **Column 2: Less Fees/Comm Withheld by County** – Report any county fees or commissions withheld (i.e., assessment, collector, etc.).
- **Column 3: Equals Net Amount Reported to District** – The amount reported in this column (column 1 minus column 2) 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.  
**Note:** If interest is included in this column, it will decrease the amount of state aid a school district will receive.

- Column 4: **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.
- Column 5: **Equals Amt Paid to District** – Column 3 plus column 4 equals column 5.

All column amounts are listed in dollars and cents.

## LINE DEFINITIONS

The numbered line items used on the **Annual Report** page are defined as follows:

### LINES 1-5 ARE RELATED TO THE ASSESSED VALUATION FOR THE END OF THE PREVIOUS TAX YEAR

**Assessed Valuation** – Report the final December 31<sup>st</sup> assessed valuation (AV) for each school district. This should represent the estimated AV reported to each school district in June, modified throughout the year by the Board of Equalization in August, to the State Tax Commission through a protested assessment action. Include only the taxable AV of property. Do not report abated property values. (Include the base equalized value of a Tax Increment Finance [TIF] 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 (SARRU) AV. Report AV in the following areas (in dollars only):

1. **Residential and farm residential property.**
2. **Agricultural** – Include any forest crop land.
3. **Commercial** – Include Locally Assessed Railroad and Utility (LARRU).
4. **Personal** – Include LARRU.
5. **Total** – This is the total of all AV for the previous tax year.

### LINES 6-11 ARE REVENUES DISTRIBUTED FOR THE PREVIOUS FISCAL YEAR (IN DOLLARS AND CENTS)

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.
7. **M and M Surcharge Tax** – Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants’ and manufacturers’ inventory tax. This includes the surtax on SARRU, as well as protested and delinquent M and M surtax. Amounts may be withheld for county fees or commissions.
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,

Missouri Revised Statutes (RSMo). This includes In Lieu of monies distributed according to Article IV, Section 43(b).

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.
10. **State Assessed RR and Util (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 and teachers’ funds), debt service and capital projects. 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 LARRU taxes. Amounts may be withheld for county fees and commissions.
11. **Federal Properties** – Total amounts transmitted to the school district for federal forest, mineral and flood amounts 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 U.S. Departments of Agriculture and the Interior for forest management services and mineral leasing receipts per Section 2506 of the National Energy Act of 1978. Section 12.080 monies are received from any federal department for leases of federal land subject to the Flood Control Act of 1928 (33 U.S.C.A.), as amended.

## EDIT ERRORS AND WARNINGS

A number of edit errors and warnings are built into the **Annual Report of the County Clerk to the State Board of Education** to help ensure accuracy of reporting the data. To view edits click the **Edits** button located at the top of any school district screen or the **County Summary** page. Clicking this button will open a new window 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 corrected before the report may be submitted. Warnings have a severity code of W; these items may or may not be a concern but should be reviewed and commented on and/or corrected.

Data used in some of the following edits were obtained from Form 11A, DOR and the DESE Core Data Screen 6: District Tax Data.

**Note:** When attempting to view edits, if a popup window does not appear, the user may need to adjust the popup blocker on his or her system. Another possible solution is to press the **CTRL** key while clicking **Edit**.

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.	<b>Edit</b> appears if the sum of AV lines 1-3 for each district in the county is different by more than 3% of the State Tax Commission AV.
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.	<b>Edit</b> appears if the line 4 AV for each district in the county is different by more than 1% of the State Tax Commission AV.
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.	<b>Edit</b> appears if the sum of AV lines 1-4 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.
9013	W	<p>The amount entered on line 6, Financial Institution Tax, Net Amount Reported to District, does not agree with the amount submitted by DOR. 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.</p> <p>This is a district-specific edit and therefore should use the district total rather than the county total.</p>	<b>Edit</b> appears if the amount entered into line 6 for Financial Institution Tax for a specific school district is not equal to the DOR amount.

Reason Code	Severity Code	Edit Message	Calculation Methodology
9014	W	<p>The amount entered on line 6, Financial Institution Tax, Interest Earned, does not agree with the amount submitted by the DOR. 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.</p> <p>This is a district-specific edit and therefore should use the district total rather than the county total.</p>	<p><b>Edit</b> appears if the amount entered into line 6 for a specific school district is not equal to the DOR amount.</p>
9015	E	<p>The amounts entered on lines 10a, 10b and 10c must equal the number on line 10, column 3, "Net Amount Reported to District."</p> <p>This is a district-specific edit.</p>	
9016	E	<p>Fees/Commissions Withheld cannot be greater than the Revenue Collected.</p> <p>This is a district-specific edit.</p>	
9017	E	<p>Interest Earned cannot be greater than or equal to the Revenue collected.</p> <p>This is a district-specific edit.</p>	
9018	W	<p>A negative number has been entered. Please return to the field and make changes if necessary.</p>	
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>	

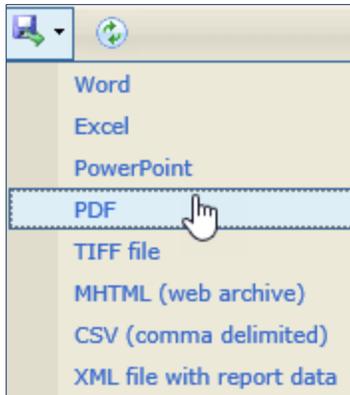
<b>Reason Code</b>	<b>Severity Code</b>	<b>Edit Message</b>	<b>Calculation Methodology</b>
9020	W	<p>According to tax rates on file with DESE, the district should NOT have received State Assessed Railroad &amp; Utilities revenue for the Capital Projects Fund. Please review the calculated distribution 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>	

<b>Reason Code</b>	<b>Severity Code</b>	<b>Edit Message</b>	<b>Calculation Methodology</b>
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>	
9025	W	<p>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.</p> <p>This is a district-specific edit.</p>	
9026	W	<p>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.</p> <p>This is a district-specific edit.</p>	

## PRINTING

Follow the steps below to print the **Annual Report of the County Clerk to the State Board of Education**:

1. Select the **Report Menu** link from the left side of the screen.
2. Select **County Clerk Report**.
3. On the following page, click the download icon and then select **PDF** from the dropdown.



4. Once the PDF is open, the user will be able to print. Select **All** to print all school districts as well as the county summary page, or select specific page number(s) to print a specific school district's data.

## MAKING CORRECTIONS

Follow the steps below to make any necessary corrections:

1. Change the incorrect information on the appropriate school district page and click **Save**.
2. Check all edits to verify the accuracy of data reported.
3. Add or change comments as appropriate.
4. Click **Submit** to officially submit the data to DESE.

## USER TIPS

All users should be sure to always complete the following when using the application:

1. Click the **Save** button on each screen.
2. Review all edits.
3. Adjust all comments as necessary.
4. Click **Submit**.

## TECHNICAL ISSUES

For any technical issues that may arise when using the **Annual Report of the County Clerk** application, please try the following solutions:

1. Ensure the user is accessing the application through Internet Explorer. This is the only browser supported by DESE (Version 5.01 SP2 through Version 7.0).
2. When attempting to print the Annual Report or view edits, if a popup window does not appear, the user may need to adjust the popup blocker on his or her system. Another possible solution is to press the **CTRL** key while clicking **Edit**.
3. For Internet Explorer or other general technical questions, please visit the **Technical Notes To Our Users** page at <https://apps.dese.mo.gov/WebLogin/technotes.aspx> before submitting technical questions.

Division of Financial and Administrative Services

School Finance

P.O. Box 480

Jefferson City, MO 65102-0480

Phone: 573-751-0357

Fax: 573-526-6898

Email: [finadmgo@desemo.gov](mailto:finadmgo@desemo.gov)

Website: <https://desemo.gov/divadm/finance/>

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