

School Finance

July 2023



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Payment Calculations

Basic Formula

For districts, the pandemic provision was applied and payment was based on the current data available for Fiscal Years 2023-24, 2022-23, 2021-22, 2020-21, or 2019-2020 weighted average daily attendance (WADA). Calculation documentation can be found linked on the payment transmittal.

Charter schools are paid on the current or prior two years estimated ADA/WADA.

Classroom Trust Fund

The payment was calculated using FY 2022-23 average daily attendance (ADA) data. The pandemic provision does not apply to this payment for FY 2024.

Proposition C

The payment was calculated using FY 2021-2022 WADA. August payment and all future months' payments will be calculated using FY 2022-23 weighted average daily attendance (WADA) data. The pandemic provision does not apply to this payment for FY 2024.

Transportation

The July 2023 payment was based on the FY 2022-23 June Transportation payment data. The August and September payments will also use the June 2023 Transportation payment. The new FY 2024 appropriation will not be used until the first live payment of the year which is scheduled to be calculated in October 2023.

Small Schools Grant

The FY 2023-24 payment will not be calculated until October.



Point of Interest

ASBR Data is being used in a variety of reporting. Please ensure all data in the ASBR is correct and all expenditures are coded to appropriate project codes if applicable.

Fiscal Year 2024 Governors Recommendations

Payment	SAT/Amount Per/Proration Percentage	Appropriation	Denominator
Basic Formula ³	\$6,375.00	\$3,664,031,194	
Classroom Trust Fund ¹	\$450	\$364,134,511	810,000
Prop C ²	\$1,360	\$1,187,660,000	873,000
Small Schools Grant \$10M ¹	\$250	\$10,000,000	
Small Schools Grant \$5M ⁴	\$140	\$5,000,000	
Transportation	100%	\$347,297,933	

¹ADA /² WADA/ ³FWADA / ⁴ Tax-Rate WADA

These amounts will only be achieved if revenue is available to fund at the level appropriated. If dedicated revenues exceed the appropriation level, a supplement appropriation may be necessary.

State Adequacy Target (SAT) and Threshold Recalculations

The SAT and related Thresholds for Fiscal Year 2023-24 are as follows:

Item	Amount
State Adequacy Target	\$6,375.00
Free & Reduced Lunch Threshold	30.95%
Special Education (IEP) Threshold	13.11%
Limited English Proficiency Threshold	2.29%

DVM for FY 2024

The dollar value modifier (DVM) for FY 2024 may be viewed under [State Aid Payment Data](#) on the School Finance website.

Charter School Payment

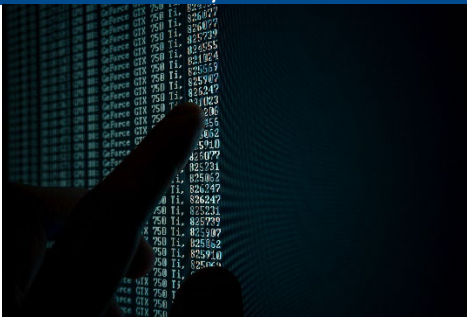
A Charter School payment simulation tool is posted to the School Finance [Calculation Tools](#) Website.

The Charter Sponsor Cap is to be recalculated each year per 160.400.11 RSMo and has been calculated at \$181,470.59 for FY 2024 year.

House Bill 1552 (2022) modified the charter school basic formula calculation to allow charter schools to be paid on Formula Weighted ADA (FWADA). FWADA is calculated using of the higher of the 2nd preceding, 1st preceding, or estimate of the current year WADA, less that year’s summer school, plus the current year summer school.

Point of Interest

Calculation tools to help with revenue projects can be found on the [School Finance Calculation Tools](#) webpage.



FY 2023-24 Contacts Information

Much of the notification process used for the ASBR, payments, and other correspondence is done by e-mail. In order to provide proper and timely notification, DESE must have an accurate e-mail address for the person(s) responsible for financial functions. The e-mail addresses must be reported on Core Data Screen 3 for the ASBR, Finance, and Bookkeeper contacts, as well as, Screen 4 for the Superintendent. Please check all of the information on the appropriate Core Data Screens to ensure the contact person’s name, e-mail address, and phone numbers are correct.

Transfer Maximums – 7%, 5%, and Transportation

The final \$162,326 or 7% x SAT x WADA transfer, the Designated Levy or 5% x SAT x WADA transfer, and transportation transfer are available on the [School Finance Data & Reports](#) webpage. These are the final calculations for the 2022-23 year.

2023-2024 ACH Dates

The 2023-24 Automated Clearinghouse (ACH) transfer dates are located on the School Finance website under Financial Reports. Below is also a list of those dates:

ACH Deposit Dates	
Payment transmittals will be available the business day prior to the ACH date.	
July 21, 2023	August 21, 2023
September 21, 2023	October 20, 2023
November 21, 2023	December 21, 2023
January 22, 2024	February 21, 2024
March 21, 2024	April 22, 2024
May 21, 2024	June 21, 2024

163.021.1(4), RSMo. Impact on Payments

For the Basic Formula calculation in FY 2024, DESE considers FY 2022 as impacted under this statute and will adjust Basic Formula payment calculations accordingly. District Basic Formula payments will include the greater of the FY 2020, FY 2021, FY 2022, FY 2023, or an estimate of FY 2024 WADA. This statutory provision does not apply to charter schools. Regular payment methodology will be used for the Basic Formula in FY 2025. Classroom Trust Fund, Prop C, and Small Schools Grant payments will rely on FY 2023 ADA or WADA for payment purposes in FY 2024.

Fund Transfers

Transferring money between funds is governed by statute and there is limited authority to transfer money from the General Fund to the Capital Projects Fund. There is no statutory authority to transfer above the maximum amount calculated.

All statutorily allowed transfers are outlined in a [Transfer](#) guidance document posted on the School Finance website under Topics and Procedures. Before planning large capital outlay projects, districts need to be aware of statutory transfer allowances and maximum transfer amounts.

Point of Interest

All COVID Relief Fund grant information can be found on the [DESE COVID Relief Information](#) webpage.

2022-2023 ASBR

The 2022-23 Annual Secretary of the Board Report (ASBR) program is available by logging into the [DESE Web Applications](#). The ASBR submission deadline is 11:59 PM on August 15, 2023. If the ASBR is not submitted by the deadline, payment will be withheld and the LEA will receive a reduction in points on the Annual Performance Report (APR) for missing the statutory deadline.

A few reminders for working the ASBR system:

- Check your email often. If there are issues that require the ASBR system to become unavailable, notification will be sent.
- Check the ASBR message board. Known issues will be noted on that page.
- To obtain detailed information regarding the navigation of the ASBR, access to the ASBR, printing options, the file transfer process, etc., select the [ASBR Help Document](#) on the left hand navigational menu.
- There is an [ASBR 101](#) recorded webinar to also assist with the completion of the ASBR.
- Edits can be viewed by selecting the Edits link located on the top portion of the header row. The user will have to select the Edits button and then select the Run Edits button to view the edits.
- All edit errors will be located at the top of the Edit listing. If there are no edit errors, the submit button will be enabled. If the district has edit errors generating on the Edits page, the submit button will not appear until all errors have been resolved.
- To submit the ASBR, select Edits and then select Run Edits. If there are no edit errors generating and the user has submit authority, the submit button will appear on the top of the Edits page.

Save often when entering data in the ASBR system.

If the user does not have access to the ASBR on the DESE Web Applications menu, please contact the district's user manager.

1% Professional Development Expenditures - FY 2024

Section 160.530.1, RSMo requires districts to spend one percent (1%) of the Basic Formula monies (based on Line 17B of the district's June basic formula calculation) for professional development committee expenditures. A minimum of seventy-five percent (75%) of one percent (1%) of the current year's Basic Formula apportionment must be spent in the year received for purposes determined by the Professional Development Committee and identified in the professional development plan in relation to a school improvement plan. This is completely separate from professional development that may be required by other programs such as title or special education programs. Expenditures should be recorded to Function Code 2214. Any portion of the other twenty-five percent (25%) of the one percent (1%) not expended during the year must be shown as a part of the restricted fund balance on June 30.

Point of Interest

Information regarding Attendance Hour reporting for the 2023 School Year can be found on the [Attendance Reporting Guidance](#) document located under Finance Topics & Procedures on the School Finance Webpage.

Calendar

School Calendar Requirements

Missouri statute directs that each school board shall prepare annually a calendar for the school term per Section 171.031.1, RSMo. The school term shall consist of one thousand forty-four hours of actual pupil attendance, and "school day" shall mean any day in which, for any amount of time, pupils are under the guidance and direction of teachers in the teaching process. For kindergarten and prekindergarten grade levels, the board shall provide a minimum of five hundred twenty-two hours of actual pupil attendance in a term. In short:

There is an hour requirement of 1,044 hours or 522 hours in session for half-day kindergarten or prekindergarten programs claimed for state aid.

There is also a weather make-up hour requirement.

- 36 planned make-up hours are required. Per SB 681 which takes effect August 28, 18 planned make-up hours are required for half day programs.
- The LEA school cannot go below 1,044 hours in session, or 522 hours in session for half-day kindergarten or prekindergarten programs claimed for state aid, unless forgiven by weather make-up requirements. Weather make-up requirements are:

The first 36 weather hours are made up and then half the amount thereafter up to 48 hours, for a maximum of 60 total make-up hours.

Buyout of Leased Supplies or Equipment

If supplies or equipment were leased and paid for from the General (Incidental) fund, there is no allowance in law to take possession of those items at the end of the lease period or to obtain them for a buyout at the end of the lease. If the items become owned by the LEA and purchased through a type of debt, they must be paid for entirely from the Capital Projects Fund per [165.011, RSMo](#).

PDC – 1% Allocation Requirement

The PDC 1% allocation requirement for the 2022-23 school year is available on the School Finance website under the [Data & Reports](#) page.

Summer School Attendance

To claim summer school attendance hours for state aid, the district must have an approved summer school. Summer school must be separate from your regular school term. Summer school also cannot be required.

Be aware that a student can only attend one school district/charter summer school. Section 167.227, RSMo states "No pupil shall attend summer school classes in more than one district during any one summer." If a student attends summer school in more than one district, the district that the student attended first will be the only district allowed to report the attendance hours for state aid.

Per the ESSER, ESSER II and ESSER III guidance documents, ESSER funds may be used to support summer school programs to the extent that such expenditures are related to preventing, preparing for, and responding to COVID 19 and the costs are reasonable and necessary. For summer school reimbursement, LEAs would be able to claim under ESSER the difference between the cost of instruction and the revenue generated by ADA through the Foundation Formula and Prop C sources. Likewise, LEAs can claim under ESSER the cost of providing supplemental or remedial service expenses during the school year in excess of what is reimbursable through the Foundation Formula. LEAs that utilize ESSER funds for all summer school or all remedial program expenses may not claim ADA for those same services. The LEA cannot be paid twice for the same supplemental service. That means no attendance hours should be included for students serviced in a summer school program paid for with ESSER, ESSER II and ESSER III funds. Attendance hours and absent hours should be zero in the August Enrollment and Attendance MOSIS file submission.

[Point of Interest](#)

Final FY 2022-23 transfer amounts have been posted on the School Finance Website under the [Data & Reports webpage](#). Final amounts will be posted after the June payment is completed.

Summer School Attendance - Continued

Note: Summer school transportation and transportation to support supplemental instruction during the school year are allowable uses of ESSER funds. Any student transportation expenses funded under the CARES/CRRSA/ARPA relief programs should be coded to Function Code 2558 – Non-Allowable Transportation to avoid double-claiming for reimbursement. The miles associated with these costs should not be reported on the Application for State Transportation Aid.

COVID-19 Homebound Attendance Allowance Ending

Homebound instruction will no longer apply to COVID-19 in school year 2024.

Audit Confirmation Reports

The 2022-23 Revenue Audit Confirmation Report provides a summary of all the payments made to the district during the 2022-23 year and is available on the LEA's Payment Transmittal. The totals on the report should correspond to the LEA's records for each revenue received from DESE. Amounts received outside of the normal payment systems are not included on the audit confirmation. The report also does not include amounts refunded during the year to DESE. If an Annual Secretary of the Board Report (ASBR) revenue edit is generated and the difference is due to an "off-line" payment, describe the payment and the amount in the Remarks section of the ASBR. A remark may also be necessary if an edit is generated because the district refunded monies to the state.

To print a copy of the Audit Confirmation Report, go to public applications on the [DESE Web Applications](#) and follow the steps listed below:

1. Select "Public Applications" on the login page
2. Select "School Finance" on the page titled user applications
3. You will be directed to a [District Select Page](#)
4. Select the district for the audit confirmation you wish to retrieve and hit the [select](#) button
5. Select "Payment Transmittal" on the next page
6. Select the date of any payment for any month of the fiscal year.
7. Select the "Audit Confirmation" hyperlink in the statement "All payments received to date for this fiscal year can be viewed on the [Audit Confirmation](#) report." Located under the year and month but above the payments received for the date selected.
8. Report will open in a new window

If the report does not open, make sure you do not have a pop-up blocker turned on (select to have the pop-up blocker allow pop-ups on this site).

[Point of Interest](#)

Residency information can be found on the Governance website under [Residency](#).

Tax Rates

The district should have received the 2023 State Auditor's Office forms for computing the 2023 tax rate ceiling for operations and the debt service maximum levy. The forms should be completed as soon as possible and forwarded through the appropriate channels. Establishing the tax rate ceiling is fundamental in determining the actual adjusted tax levy and the placement of the levy by fund. A tax rate calculator is available on [the State Auditor's](#) web page.

District Tax Reduction Worksheet (more commonly referred to as the Prop C Rollback Worksheet) is available on the web under [Calculation Tools](#). For those districts completing the Prop C Rollback Worksheet, data for Line 1b (if applicable) may be found on Proposition C Compliance letter, which was made available in May. Districts who received voter approval for a full waiver of the Proposition C Rollback do not need to complete the Prop C Rollback Worksheet.

The data for Line 2a of the Prop C Rollback Worksheet and the data for Line 14 of the State Auditor's Office tax rate ceiling form can be found on the Proposition C Compliance letter, which was made available in May within Web Applications, or on the School Finance website under [Calculation Tools](#) and select Estimated State Assessed Revenues.

To access the Proposition C Compliance letter, go to the [DESE Web Applications](#) and follow the steps listed:

1. Log in to Web Applications with your userid and password
2. Select "Prop C Compliance" on the page titled user applications
3. Select "District Letter" on the left hand navigational menu
4. Select "Prop C Letter" on the next page

Estimate of Required Local Taxes Form

The Estimate of Required Local Taxes form is available in an Excel file version for districts to enter the appropriate tax rate information and print to send to the county clerk in each county(ies) in which the district is located/has assessed valuation). This Excel file is available at [Calculation Tools](#).

The form details out the unadjusted and adjusted levy by fund, as well as any Prop C rollback required. For more information regarding the difference between unadjusted and adjusted levies can be found on page five of the [Tax Rate Information](#) guidance document

The information reported to the county(ies) on the **Estimate of Required Local Taxes** should be the same as the board approved by fund and that is reported by the district on Screen 6 of the 2023-24 August Core Data Collection Cycle.

If adjustments are made to the levies during the year, please ensure that the appropriate corrections are made with the county, State Auditor's Office and DESE on Screen 6 of Core Data. Direct questions regarding the completion of the **Estimate of Required Local Taxes** Excel file form to the School Finance Section at (573) 751-0357.

Point of Interest

A tools to help with track grant expenditures and revenue can be found on the [School Finance Calculation Tools](#) webpage.

FY 2023 Audit Report Submission Via Tiered Monitoring System

The following guidelines are provided for the Fiscal Year 2023 Audit Submissions:

- Audits, copies of signed board minutes approving the audit, and management letters must be submitted to DESE via the Tiered Monitoring System. The documents should be in Adobe searchable pdf format, version 11.0 or lower. The file description should easily identify the document, such as audit, management letter, or signed board minutes.
- The audit report must be uploaded as “Audit Documents (required fiscal audit)” and the board minutes, management letter, and any corrective action plans would be “Audit Documents (supporting docs)” in the file upload dialog box for the 2023-24 fiscal year. The file upload box will also require adding the contact information for the auditor before the audit report can be uploaded. (Use the [global document repository \(uploads\)](#) link under “Utilities” on the right side of the screen to upload the documents.)
- The deadline for submitting audits is **December 31, 2023**. Failure to submit the audit in a timely fashion can result in the withholding of state aid. If the audit is not submitted by the deadline, payment will be withheld and the LEA will receive a reduction in points on the Annual Performance Report (APR) for missing the statutory deadline.
- Copies of signed board minutes and management letters may be submitted after the December 31 deadline. These documents should include all required signatures, which is a change from current practice.
- The school, not the auditor, is responsible for ensuring that the audit, board minutes, and management letter are submitted to DESE in compliance with the provisions of the audit rule. With the change of audit submission via the Tiered Monitoring System, the auditor should not have access to this system and, therefore, not be able to upload the audit documents.
- To minimize the need for subsequent audit corrections, schools are strongly encouraged to complete the following checklist prior to submitting the audit:
 - The pages of the audit have been compared to the Table of Contents and no pages are missing or out of order. Audits with missing pages may be rejected as incomplete.
 - The audit includes the auditor’s signature and the date of the audit report. Audit reports that are not signed and dated may be considered a draft, not a final report. Draft reports will not be accepted in satisfaction of the audit requirement.
 - The ending debt balances in the audit report (reported in the financial statements and/or Notes to the Financial Statements) agree to the balances reported in Part IV, Long and Short Term Debt, of the Annual Secretary of the Board Report (ASBR). Any differences should be reconciled.
 - The audit includes the updated version of the Schedule of Selected Statistics, which is found on [the School Audit webpage](#).
 - The data reported on the Schedule of Selected Statistics agrees to the corresponding data on the ASBR and MOSIS/Core Data. If changes to the ASBR and/or MOSIS/Core Data are needed as a result of the review, please revise and resubmit corrections as soon as possible and notify your auditor of any changes.
 - Submit/upload corrective action plans for federal and state findings in a separate document from the audit report.
 - The audit submission includes the district’s Single Audit, if applicable. There is no provision in the rule allowing the Single Audit portion of the audit to be submitted at a later date.

Point of Interest

An ASBR 101 presentation has been recorded and posted to the [School Finance Related Webinars](#) webpage.

School Governance & Transportation

Nonresident Students

The School Administrative Services section has received a number of calls regarding the admission of nonresident students. Please note the following:

- In most cases, if a school district enrolls a nonresident student, the district must charge tuition and the student cannot be counted for state aid purposes. There are very few exceptions to this.
- Homeless children are resident students.
- A child of a parent employed by the school district as a teacher or regular employee and agriculture exemptions are situations where a nonresident student may be enrolled and counted for state aid purposes.

It is the time of year when students are registering for school and the district is dealing with residency issues. It would be advisable, especially for districts with new administrators, to review the district's residency policy and enrollment forms. Additional information on residency, such as an enrollment checklist and residency waiver, is found on the [School Governance](#) website.

Please contact David Tramel, Coordinator – School Administrative Services, at (573) 751-0357 if you have any questions relating to residency or other questions relating to the operation of your school district.

Residency – Due Diligence

As you begin to prepare for registration later this summer it is important to provide due diligence to residency. It is important to accurately report the residency status of students in all reporting done throughout the year. Acceptable forms of verification are provided on our [Residency](#) webpage.

Use of Birth Certificates for Enrollment Purposes

The Department of Health and Human Services - Bureau of Vital Records receives a large number of requests for birth certificates from parents attempting to enroll their child in a Missouri public school. According to the Bureau, the parents are told that they cannot enroll their child in a school district without a birth certificate containing the father's name and information on the certificate. The Bureau has questioned the Department about the use of birth certificates for this purpose.

Neither the Missouri Constitution, the Public School Laws of Missouri, nor Department rules require public school districts to request a birth certificate for enrollment purposes. In fact, school districts requiring this information before allowing a student to enroll may, in effect, be denying the student access to a public education for which they are otherwise legally qualified to receive. While a district may request a birth certificate at the time of enrollment, documents other than a birth certificate can be used to verify the age of a student. Finally, the U.S. Department of Education's Office for Civil Rights has cautioned school districts about relying solely on birth certificates when other documents, such as parent affidavits or hospital records, are equally suitable as reliable sources of information.

In sum, the fact that a parent cannot provide a birth certificate with or without the father's name on it should not—by itself—prevent a child from enrolling in a public school.

[Point of Interest](#)

Calculation tools to help with calendar creation and inclement weather tracking and required make-up can be found on the [School Finance Calculation Tools webpage](#).

Playground Safety

The National Program for Playground Safety provides information to help insure safe playgrounds for schools across the nation. The NPPS website link is located on the school governance web page under [school safety](#).

Superintendent Sharing

Districts now have an option to share a superintendent and each receive \$30,000 in additional funding for up to five years as an incentive to pool resources under [168.205](#), RSMo (link to statute). The additional funding and half of the resulting savings must be used to compensate teachers or provide counseling services. Districts are asked to notify DESE if they want to take advantage of this opportunity so the department can make appropriate plans to budget for the necessary funding. Please contact David Tramel at David.Tramel@dese.mo.gov or 573-751-0357 for more information.

State Transportation Aid Calculation

See payment section above.

Certified School Bus Driver Instructor Training

The Certified School Bus Driver Instructor workshop is scheduled for July 26-28, 2023, in Warrensburg. The three day certification workshop registration can be found [here](#).

A listing of all current Certified School Bus Driver Instructors can also be viewed [at Certified Bus Driver Instructors | Missouri Department of Elementary and Secondary Education \(mo.gov\)](#).

Federal Entry Level Driver Training (ELDT) Effective as of February 7th 2022 Key Information

Information on the new Federal Entry Level Driver Training can be found on the [Student Transportation](#) website. This became effective February 7, 2022, and after that date, entry-level employees who are obtaining their CDL or Bus Endorsement are required to undergo the training outlined under these [federal guidelines](#). For more information, contact David Tramel at David.Tramel@dese.mo.gov or 573-751-0357.

2022-23 Transportation Data Collection

The transportation data are collected through the Annual Secretary of the Board Report via the ASBR web applications process. The data required for the Application for State Transportation Aid and School Bus and Facility Depreciation Schedules have not changed. The ASBR must be submitted via the Web Application by midnight, August 15, 2023.

Transportation Document Preparation Manual

The FY2024 [Transportation Document Preparation Manual](#) has been posted

[Point of Interest](#)

Calculation tools to help with revenue projects can be found on the [School Finance Calculation Tools](#) webpage.

School Finance Contact Information & Staff Changes

Welcome Emilea Edmondson to Financial and Administrative Services as a Director in School Finance. Emilea is the primary contact for districts in counties 045-047 and 049-079 and will also be the contact for audit related questions. We ask that you always call our main number of 573-751-0357 or email the email addresses listed below and speak with your designated contact. Update contact list for staff assignments are as follows:

Name	Duties
<p>David Tramel Coordinator, Administrative and Financial Services David.Tramel@dese.mo.gov</p>	<p>Contact for Governance questions or Transportation question other than Transportation data reporting or Transportation payment.</p>
<p>Tammy Lehmen Coordinator, School Finance Tammy.Lehmen@dese.mo.gov</p>	<p>Contact for districts in counties 048 & Kansas City Charters 347-347. Contact for Transportation data reporting or Transportation payment questions.</p>
<p>Sharon Bax Director, School Finance Sharon.Bax@dese.mo.gov</p>	<p>Contact for districts in counties 080-115 & St Louis Charters</p>
<p>Emilea Edmondson Director, School Finance Emilea.Edmondson@dese.mo.gov</p>	<p>Contact for districts in counties 045-047 & 049-079 Contact for questions regarding Audits.</p>
<p>Kara Shumate Director, School Finance Kara.Shumate@dese.mo.gov</p>	<p>Contact for districts in counties 001-044 Contact for County Clerks.</p>



School Finance

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<https://dese.mo.gov/financial-admin-services/school-finance/>

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