



# Local Percentage Guide

How to pull reports  
for MOE Test #2 on the Final AFR Maintenance of Effort Data form.

2023-2024

Division of Elementary and Secondary Education

Updated 08-03-23



# Reports to Calculate Local Percentage for MOE Test # 2

- Pull the following eFinance revenue reports to figure a percentage for “**Local funds only**” from the total amount of State and Local funds (minus Activity funds).
- The same report will be pulled twice; once for Local revenue and once for State revenue.
- Follow the screen shots exactly.
- Business Managers will need the screen shots.



# Pulling the Local Revenue Report

Pull a *Summary Revenue Status Report* (Board Format) for local revenue account numbers. See screen shots below.



**eFinancePlus**

- Dashboards
  - Fund Accounting
  - My Dashboard
- Reports
- No Reports
- Budget Preparation
- Personnel Budgeting
- e-Forms & Tools

Menu Quick Search

**Fund Accounting**

- Entry & Processing
- Periodic Routines
- Reports**
- Reference Tables
- Custom


<p><b>Accounts Payable Reports</b></p> <ul style="list-style-type: none"> <li>Cash Requirements</li> <li>Cash Requirements in Check Format</li> <li>Check Register</li> <li>Check Register w/System Voids</li> <li>Use Tax Report</li> <li>Vendor Payment History</li> <li>Year to Date Discounts</li> </ul> <p><b>Audit Trails</b></p> <ul style="list-style-type: none"> <li>Expenditure Audit Trail</li> <li>Expenditure Transaction Analysis</li> <li>General Ledger Audit Trail</li> <li>GL Transaction Analysis</li> <li>Project Audit Trail</li> <li>Project Transaction Analysis</li> <li>Revenue Audit Trail</li> <li>Revenue Transaction Analysis</li> </ul> <p><b>Balance Sheets</b></p> <ul style="list-style-type: none"> <li>Print Balance Sheets by Fund</li> <li>Print Combining Balance Sheet</li> <li>Print Consolidated Balance Sheet</li> </ul>	<p><b>Budget Control Reports</b></p> <ul style="list-style-type: none"> <li>Budget Allocations</li> <li>Budget Control Status</li> <li>Budgets Exceeded</li> </ul> <p><b>Daily Transaction Listings</b></p> <ul style="list-style-type: none"> <li>Journal Entry Report</li> </ul> <p><b>Expenditure Comparison Reports</b></p> <ul style="list-style-type: none"> <li>Detail Exp Comparison Report</li> <li>Expenditure Comparison Report</li> <li>Summary Exp Comparison Report</li> </ul> <p><b>Expenditure Status Reports</b></p> <ul style="list-style-type: none"> <li>Detail Expenditure Status Report</li> <li>Expenditure Status Report</li> <li>GASB Detail Expenditure Status Report</li> <li>GASB Expenditure Status Report</li> <li>GASB Summary Expenditure Status Report</li> <li>Summary Exp Status Report</li> </ul>	<p><b>Financial Statements</b></p> <ul style="list-style-type: none"> <li>Cash Receipts</li> <li>Encumbrance Activity Reports</li> <li>Encumbrance Status Reports</li> <li>Enterprise Fund Income Statement</li> <li>Prior And Current Yr Cash Report</li> <li>Receivable Status Reports</li> <li>Trial Balance</li> </ul> <p><b>Project Status Reports</b></p> <ul style="list-style-type: none"> <li>Project Status Detail Report</li> <li>Project Status Report</li> <li>Project Summary Report</li> </ul> <p><b>Revenue Comparison Reports</b></p> <ul style="list-style-type: none"> <li>Detail Revenue Comparison Report</li> <li>Revenue Comparison Report</li> <li>Summary Rev Comparison Report</li> </ul> <p><b>Revenue Status Reports</b></p> <ul style="list-style-type: none"> <li>Detail Revenue Status Report</li> <li>GASB Revenue Status Report</li> <li>Revenue Status Report</li> <li>Summary Revenue Status Report</li> </ul>
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# Screen Shot for the Local Revenue Report

## Report Information

 This report will print a summary of the revenue status by fund.

## Report Format

Format Type \*



## Report Criteria

Fund   
FUNCTION   
LOCATION   
PROGRAM   
SUBJECT   
BUDGET UNIT   
Account



[23458]\* Fund: brackets



10000:19999

## Additional Criteria

Year \*

Period \*





# Local Revenue Report



ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK  
 DATE: 08/04/2023  
 TIME: 13:14:52

PAGE NUMBER: 1  
 REVSTALL

SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

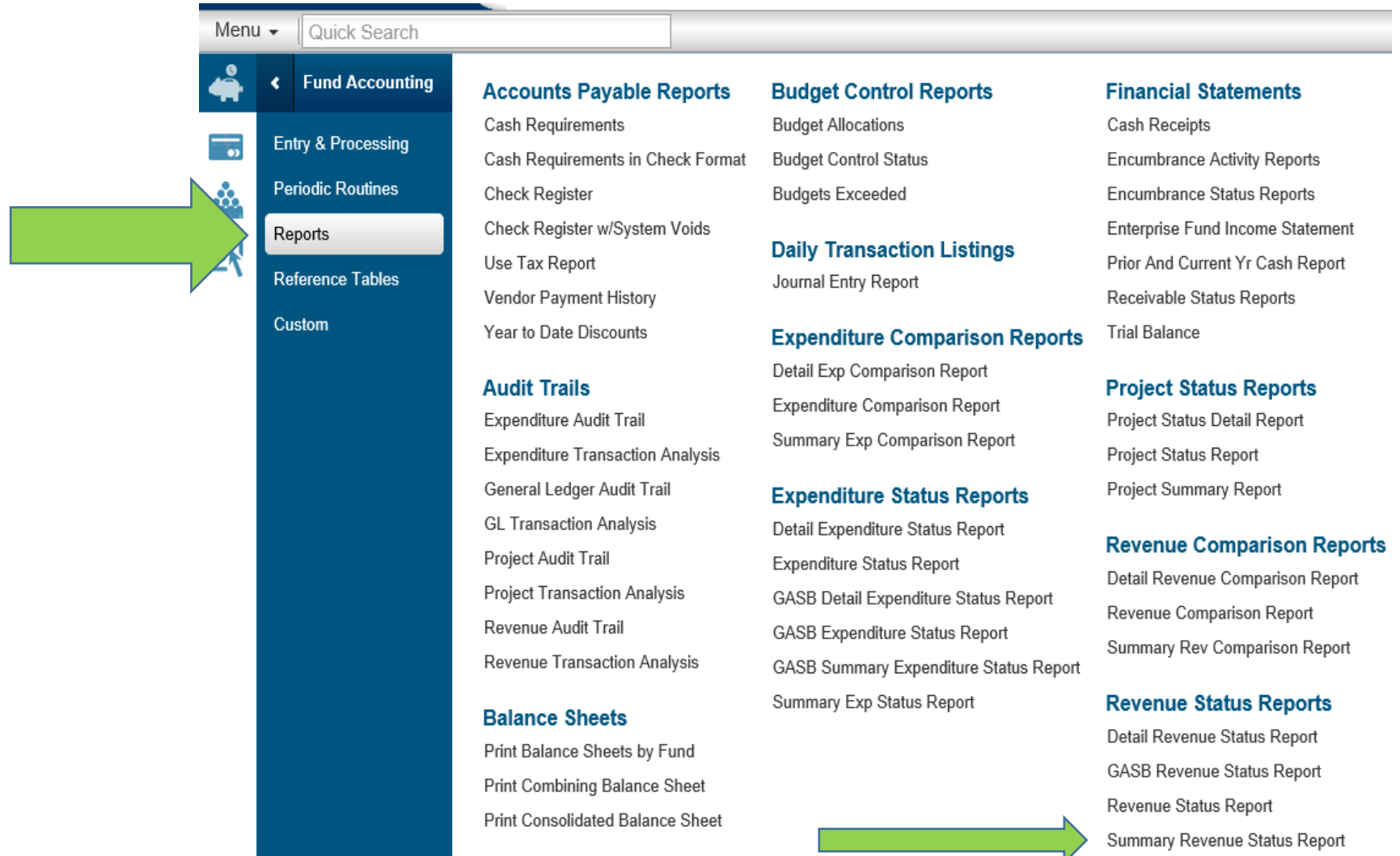
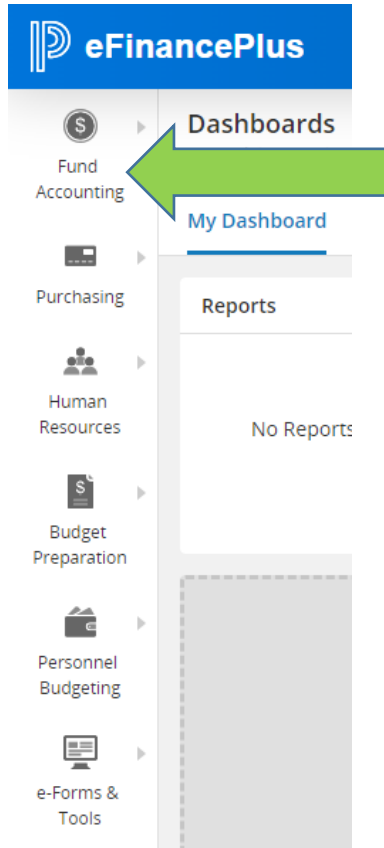
SELECTION CRITERIA: orgn.fund like '[23458]%' and revledgr.account between '10000' and '19999'  
 ACCOUNTING PERIOD: 13/23

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
11110	PROPERTY TAXES-CURRENT	1,141,351.07	.00	.00	1,110,498.06	30,853.01	97.30
11115	PTR SALES TAX-JULY-DEC	10,000.00	.00	.00	8,437.44	1,562.56	84.37
11120	PROPERTY TAX-JAN-JUNE	480,000.00	.00	.00	442,623.22	37,376.78	92.21
11125	PTR SALES TAX-JAN-JUNE	300,000.00	.00	.00	288,621.43	11,378.57	96.21
11140	PROPERTY TAXES DELINQUENT	120,000.00	.00	.00	99,677.79	20,322.21	83.06
11150	EXCESS COMMISSION	61,191.42	.00	.00	61,191.42	.00	100.00
11160	LAND REDEMP-IN STATE SALE	25,000.00	.00	.00	23,156.34	1,843.66	92.63
11400	PENALTIES/INTEREST ON TAX	.00	.00	.00	.00	.00	.00
11500	COLLECTOR UNAPPORTIONED	2,047.86	.00	.00	2,047.86	.00	100.00
13120	SUMMER SCHOOL	.00	.00	.00	.00	.00	.00
13160	TUITION F/PUB SCHL PRE-K	17,800.00	.00	.00	16,965.00	835.00	95.31
14240	FEES FROM VOCATIONAL ED	.00	.00	.00	.00	.00	.00
15100	INTEREST ON INVESTMENTS	30,500.00	2,376.36	.00	24,996.27	5,503.73	81.95
16110	SCHOOL LUNCH PROGRAM	.00	.00	.00	.00	.00	.00
16120	SCHOOL BREAKFAST PROGRAM	.00	.00	.00	.00	.00	.00
16215	A LA CARTE INCOME	100.00	.00	.00	3.55	96.45	3.55
16220	ADULT	5,000.00	.00	.00	6,739.10	-1,739.10	134.78
16300	SPECIAL FUNCTIONS	30,000.00	.00	.00	39,400.45	-9,400.45	131.33
16900	OTHER FOOD SVS REVENUE	.00	.00	.00	.00	.00	.00
19120	OTHER RENT-LAND OWNED LEA	.00	.00	.00	.00	.00	.00
19130	LEA BUILDGs & FACILITIES	16,600.00	.00	.00	16,600.00	.00	100.00
19200	PRIVATE CONTRIBUTIONS	13,390.98	.00	.00	13,390.98	.00	100.00
19300	SALES OF SUPPLIES & MATER	.00	.00	.00	.00	.00	.00
19410	SECONDARY SALES	.00	.00	.00	.00	.00	.00
19450	ELEMENTARY SALES	.00	.00	.00	.00	.00	.00
19510	OTHER LEA WITHIN STATE	8,044.00	.00	.00	8,044.00	.00	100.00
19550	TRANSITS-FLOW THRU MONEY	.00	.00	.00	.00	.00	.00
19800	REFUNDS OF PRIOR YR EXPEN	20.98	.00	.00	20.98	.00	100.00
19900	MISC REV FR LOCAL SOURCES	720.88	.00	.00	720.88	.00	100.00
19910	TECH DEVICE-END OF LIFE	.00	.00	.00	.00	.00	.00
<b>TOTAL REPORT</b>		<b>2,261,767.19</b>	<b>2,376.36</b>	<b>.00</b>	<b>2,163,134.77</b>	<b>98,632.42</b>	<b>95.64</b>



# Pulling the State Revenue Report

Pull a *Summary Revenue Status Report* (Board Format) for local revenue account numbers. See screen shots below.






# Screen Shot for the **State** Revenue Report

Pull the *Summary Revenue Status Report* (Board Format) for State revenue account numbers. See Screen shots for account numbers.

## Report Information

 This report will print a summary of the revenue status by fund.

## Report Format

Format Type \*

## Report Criteria

Fund

FUNCTION

LOCATION

PROGRAM

SUBJECT

BUDGET UNIT

Account

[Advanced Search](#)



## Additional Criteria

Year \*

Period \*



# State Revenue Report



ARKANSAS PUBLIC SCHOOL COMPUTER NETWORK  
 DATE: 08/04/2023  
 TIME: 13:17:01

SUMMARY REVENUE STATUS REPORT (BOARD FORMAT)

PAGE NUMBER: 1  
 REVSTA11

SELECTION CRITERIA: revledgr.account between '20000' and '32999'  
 ACCOUNTING PERIOD: 13/23

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	AVAILABLE BALANCE	YTD/ BUD
21200	SEVERANCE TAX	500.00	.00	.00	227.53	272.47	45.51
31101	STATE FOUNDATION FUNDING	3,357,906.00	.00	.00	3,339,262.00	18,644.00	99.44
31103	98% OF TAX COLLECTION RTE	.00	.00	.00	.00	.00	.00
31400	ENHANCED TRANSPORTATION	108,646.00	.00	.00	108,646.00	.00	100.00
31450	GROWTH FUNDING	.00	.00	.00	.00	.00	.00
31460	DECLINING ENROLLMENT	.00	.00	.00	.00	.00	.00
32204	TCHR SAL EQUALIZATION	114,793.00	.00	.00	114,793.00	.00	100.00
32219	ED COMPENSATION REFORM	.00	.00	.00	.00	.00	.00
32220	NATL BOARD CERT BONUS	24,530.00	.00	.00	24,530.00	.00	100.00
32221	COMPUTER SCI-INITIATIVE	1,839.75	.00	.00	1,839.75	.00	100.00
32232	PROGRESS AWARDS	.00	.00	.00	.00	.00	.00
32250	PATHWISE MENTORING	.00	.00	.00	.00	.00	.00
32256	PROFESSIONAL DEV FUNDS	23,269.00	.00	.00	23,269.00	.00	100.00
32310	CHILD W/DISB-LEA SUPV	2,000.00	.00	.00	.00	2,000.00	.00
32350	SPEL STATE PRESCHOOL	27,772.07	.00	.00	27,772.07	.00	100.00
32352	SPECIAL EDUCATION EIDT	9,861.12	.00	.00	9,861.12	.00	100.00
32355	CATASTROPHIC LOSS FUNDING	35,000.00	.00	.00	40,836.46	-5,836.46	116.68
32361	GRANTS FROM STATE	200.00	.00	.00	.00	200.00	.00
32370	ALT. LEARNING ENVIRONMENT	18,769.00	.00	.00	18,769.00	.00	100.00
32371	LIMITED ENGLISH PROF-LEP	1,830.00	.00	.00	1,830.00	.00	100.00
32381	ENHANCED STUDENT ACHIEVE	490,656.00	.00	.00	490,656.00	.00	100.00
32382	ESA MATCH GRANT	2,300.00	.00	.00	.00	2,300.00	.00
32480	VOC NEW PGM START-UP	.00	.00	.00	.00	.00	.00
32520	MATCHING (STATE)	2,175.40	.00	.00	2,175.40	.00	100.00
32590	OTHER	.00	.00	.00	.00	.00	.00
32710	AR BETTER CHANCE(ABC)GRNT	31,364.00	.00	.00	31,364.00	.00	100.00
32901	STATE F/TOBACCO EXCISE TX	.00	.00	.00	.00	.00	.00
32907	STATE SCHOOL SAFETY GRANT	.00	.00	.00	14,737.24	-14,737.24	.00
32915	BONDED DEBT ASSISTANCE	35,750.00	.00	.00	35,750.00	.00	100.00
32924	FACILITIES PARTNERSHIP	.00	.00	.00	.00	.00	.00
32940	BLOOMBOARD TRAININGS	.00	.00	.00	.00	.00	.00
TOTAL REPORT		4,289,161.34	.00	.00	4,286,318.57	2,842.77	99.93





# YTD Revenue Total

Locate the YTD Revenue column in both reports. Add the two totals together to get a total revenue amount.

Local Revenue	2,163,134.77
State Revenue	4,286,318.57
Total	6,449,453.34



# Finding the Local Percentage

- Divide the **Local** revenue YTD total by the **Total** revenue amount from both revenue reports.
- Set the calculator decimal for 4 places.
- This should give you a percentage with 4 places past the decimal point.
- **DO NOT ROUND**

$$2,163,134.77 / 6,449,453.34 = 33.5398\%$$

Use the  
Percentage key



# MOE Test #2 Local Percentage

- Enter the Local Percentage (example) into MOE Test #2 of the 2022-23 AFR Data form in MYSPEd.
- Users must enter all 4 numerals past the decimal point for the form to calculate correctly. **Do Not Round.**
- When the Local Percentage is entered, the remainder of the MOE Tests will prepopulate and calculate.

## TEST #2

Note: After calculating the Local only Percentage, enter the percentage in the box below(99.9999%). For information on calculating the Local Percentage please refer to the October 1 Amendment Power Point.

<http://www.arkansased.gov/divisions/learning-services/special-education/funding-finance/finance-training-material>

2021-22 Local Percentage (%): 33.3768

2022-23 Local Percentage (%):  \* (99.9999) DO NOT ROUND

