

ODE EMIS MANUAL

Section 7.2: Five-Year Forecast Record (QF)



Version 1.0
September 8, 2012

REVISION HISTORY

The revision history provides a means for the readers to easily navigate to the places in the manual where updates have occurred. Where there has been a significant change or update it will be highlighted. Minor changes, such as typos, formatting, and grammar are not highlighted.

Version	Date	Effective Date (FY & Reporting Period)	Change #	Description

7.2 FIVE-YEAR FORECAST RECORD (QF)

Required Reporting Periods

The Five-Year Forecast Record is to be reported in the Five-Year Forecast reporting period.

GENERAL GUIDELINES

Category/Line Number (QF050)

The Category/Line Number field is a code value that indicates the line on the financial forecast. Lines must be included for each line (row) of the forecast. The line number is expressed as a decimal number (99.999). The whole number indicates the major section of the forecast and the decimal portion indicates the line within the section.

The tables below contain the line numbers permitted in the forecast. Where applicable, the table indicates the corresponding USAS Revenue or Object codes or the instructions for calculating the subtotal lines.

Table 1. Revenue

Line #	Description	Revenue Codes
1.010	General Property Tax (Real Estate)	1110 through 1119
1.020	Tangible Personal Property Tax	1120
1.030	Income Tax	1130
1.035	Unrestricted Grants-in-Aid	All 3100's except 3130
1.040	Restricted Grants-in-Aid	All 3200's
1.045	Restricted Federal Grants-in-Aid	Captured as receipts to funds 532 and 504
1.050	Property Tax Allocation	3130
1.060	All Other Operating Revenue	All other receipt codes except 1931, 1933, 1940, 1950, 5100 and 5200
1.070	Total Revenue	Total lines 1.010 Through 1.060

Table 2. Other Financing Sources

Line #	Description	Revenue Codes
2.010	Proceeds From Sale of Notes	1940
2.020	State Emergency Loans & Advancements (Approved)	1950
2.040	Operating Transfers-In	5100
2.050	Advances-In	5200
2.060	All Other Financing Sources	1931, 1933 & all 5000's except 5100 & 5200
2.070	Total Other Financing Sources	Total of lines 2.010 through 2.060
2.080	Total Revenue and Other Financing Sources	Total of lines 1.070 & 2.070

Table 3. Expenditures

Line #	Description	Object Codes
3.010	Personal Services - Employee Salaries & Wages	100 Through 199
3.020	Employees' Retirement and Insurance Benefits	200 Through 299
3.030	Purchased Services	400 Through 499
3.040	Supplies and Materials	500 Through 599
3.050	Capital Outlay	600 Through 799
3.060	Intergovernmental	Any object with Function 7600 or 7700

Line #	Description	Object Codes
4.010	All Principal (Historical)	810 through 819
4.020	Principal-Notes	812 and 813
4.030	Principal-State Loans	815
4.040	Principal-State Advancements	816
4.050	Principal-HB 264 Loans	814
4.055	Principal - Other	819
4.060	Interest and Fiscal Charges	820 Through 829
4.300	Other Objects	840 Through 899
4.500	Total Expenditures	Total Lines 3.010 Through 3.060 & 4.010 Through 4.300
5.0 Other Financing Uses		
5.010	Operational Transfers-Out	910-919
5.020	Advances-Out	920-929
5.030	All Other Financing Uses	930, 940, 941, & 942
5.040	Total Other Financing Uses	Total of Lines 5.010 Through 5.030
5.050	Total Expenditures and Other Financing Uses	Total Line 4.500 & 5.040

Table 4. Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses

Line #	Description	Object Codes
6.010	Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	Line 2.080 minus 5.050

Table 5. Cash Balance July

Line #	Description	Object Codes
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	Prior year line 7.020

Table 6. Estimated Encumbrances June 30

Line #	Description	Object Codes
8.010	Estimated Encumbrances June 30	

Table 7. Reservation of Fund Balance

Line #	Description	Object Codes
9.010	Textbook and Instructional Materials	
9.020	Capital Improvements	
9.030	Budget Reserve	
9.040	DPIA	
9.045	Fiscal Stabilization	
9.050	Debt Service	
9.060	Property Tax Advances	
9.070	Bus Purchases	
9.080	Subtotal	Total of lines 9.010 through 9.070

Table 8. Fund Balance June 30 for Certification of Appropriations

Line #	Description	Object Codes
10.010	Fund Balance June 30 For Certification of Appropriations	Line 7.020 – Line 8.010 – Line 9.080

Table 9. Revenue from Replacement / Renewal Levies

Line #	Description	Object Codes
11.010	Income Tax - Renewal	

Line #	Description	Object Codes
11.020	Property Tax - Renewal or Replacement	
11.300	Cumulative Balance of Replacement/Renewal Levies	Previous Yr. Line 11.300 + Current Year Line 11.010 +Line 11.020

Table 10. Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations

Line #	Description	Revenue Codes
12.010	Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations	Line 10.010 + 11.300

Table 11. Revenue from New Levies

Line #	Description	Revenue Codes
13.010	Income Tax –New	
13.020	Property Tax – New	
13.030	Cumulative Balance of New Levies	Previous Yr. Line 13.030 + Current Year Line 13.010 + Line 13.020

Table 12. Revenue from Future State Advancements

Line #	Description	Revenue Codes
14.010	Revenue from Future State Advancements	

Table 13. Unreserved Fund Balance June 30

Line #	Description	Object Codes
15.010	Unreserved Fund Balance June 30	Line 12.010 + Line 13.030 + Line 14.010

Table 14. ADM Forecasts

Line #	Description	Count Week
20.010	Kindergarten - October count	October
20.015	Grades 1-12 - October count	October

Table 15. Required Disclosure Items

Captured as Expenditures from fund 532

Line #	Description
21.010	Personal Services SFSF
21.020	Employees Retirement/Insurance Benefits SFSF
21.030	Purchased Services SFSF
21.040	Supplies and Materials SFSF
21.050	Capital Outlay SFSF
21.060	Total Expenditures - SFSF

These forecasts will be reported in the same fields used for the five-year forecasts (Prior Year’s Actual, Average Annual Change, Forecasted Year’s Amounts), along with a forecast note in the five-year forecast notes field.

Prior Year’s Actual (QF060)

The Prior Years Actual field contains the actual expenditure or revenue for the line number. Each row in the forecast contains three prior year actual values containing the three most recent fiscal years.

Average Annual Change (QF070)

Contains the average annual change between the prior year actual values. [(Year 2 - Year 1) + (Year 3 - Year 2)] / 2.

Forecasted Year's Amounts (QF080)

Contains forecasted amounts for the next five fiscal years. The first value is the amount being forecast for the current fiscal year. The remaining four values contain subsequent fiscal year projections.

Defining a Unique Record

Each EMIS record has specific fields that must be unique on each row of data reported to ODE. For the Five-Year Forecast Record, the following field must be unique.

Required Field	Number
Category/Line Number	QF050

7.2 FIVE-YEAR FORECAST RECORD (QF) FILE LAYOUT

Number	Position	Name	PIC/Size
	1-8	Filler	PIC 9(8)
QF010	9-10	Sort Type	PIC X(2)
		Always "QF"	
	11	Filler	PIC X
QF020	12-15	Fiscal Year, e.g., 2010	PIC X(4)
QF030	16	Reporting Period	PIC X
		P – Five-Year Forecast	
QF040	17-22	District IRN	PIC X(6)
QF050	23-27	Category/Line Number	PIC 99V999
QF060	28-63	Prior Years Actual (occurs 3 times)	PIC S9(11)(s)
		Contains three prior years' actual values. First occurrence contains three years ago actual, second occurrence contains two years ago actual, and third occurrence contains prior fiscal year actual.	
QF070	64-69	Average Annual Change	PIC S999V99(s)
QF080	70-129	Forecasted Year's Amounts (Occurs 5 times)	PIC S9(11)(s)
		Contains forecasted amounts for each fiscal year. The first occurrence contains the first year being forecasted (i.e., the current fiscal year). Remaining occurrences contain subsequent fiscal years. This element also applies to ADM forecasts.	