

# **FY 2009 ODE EMIS MANUAL**

## **Chapter 4: Reporting District, Building, and Financial Data**



**Version 1.0**  
September 16, 2008

## CHAPTER 4 REVISION HISTORY

Version	Change	Description
0.1	534	Added new elements: <i>Building Level Master Teacher Eligibility Count Element (DF380)</i> and <i>District Level Master Teacher Eligibility Count Element (DQ260)</i> , added valid options and reporting instructions for both.
1.0	534	Revised Master Teacher Reporting instructions (DQ260 and DF380)
1.0	581	Deleted Schedules J, K, L, M, N, S, Added Capital Assets
1.0	586	Added new Feeder School IRN Element (DF390), options and reporting instructions. Modified Feeder School IRN Element (DB290) definition.
1.0	604	Added two new records, valid options and reporting instructions for District Financial Record - Yearend (DD) and Building Financial Record – Yearend (DR). Deleted Building Square Feet Element (DB080), Lunchroom percentage Element (DB070) and Transportation Percentage Element (DB060) and moved to Building Financial Record (DM). Deleted Central Office Building Square Feet Element (DR720) and moved to District Financial Record Yearend.

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.

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## 4.1 INTRODUCTION

Chapter 4 of the ODE EMIS Manual provides instructions for reporting district and building level records and elements to the Ohio Department of Education (ODE). Chapter 4 also includes financial data and records.

### ***Overview of Data***

The following are general categories of data covered in Chapter 4 of the ODE EMIS Manual.

- District and Building General Information – Fall/October, February (includes data regarding funding count week information, first day of school, hours per day, calamity days, professional development days, parent-teacher conferences, annual days in session, etc.)
- District and Building General Information – Yearend (includes data regarding family literacy services, extended learning time, first day of school, hours per day, days in session, etc.)
- Financial Data

### ***Reporting Responsibility***

The following entities are required to report district records during the October (K) and Yearend (N) reporting periods.

- City, local, and exempted village districts
- Community schools
- Educational service centers (ESCs)
- Ohio Department of Youth Services (ODYS)
- Ohio State Schools for the Deaf and Blind (OSD, OSB)
- Joint vocational school districts (JVSDs)

In general, building records are required to be reported during the October (K), February (C), and Yearend (N) reporting periods for each building within the entities identified above.

Educational service centers (ESCs) are not required to submit building level data. They do not submit:

- Building General Information Record (DF) Fall/October
- Building General Information Record (DH) February
- Building General Information Record (DB) Yearend

**Note.** The following exceptions are valid for the February (C) reporting period: community schools without CTE funded programs do not report building records. Community schools with CTE funded programs are required to report these records.

Joint Vocational Schools (JVS), schools within a joint vocational school district, are each required to submit building records.

### ***Reporting the Building IRN***

In most cases, the *Building IRN Element* is to be reported with the IRN of the individual building submitting a record. However, in some cases (i.e., community schools) the *Building IRN Element* and *District IRN Element* will be reported with the same IRN.

## 4.2 DISTRICT AND BUILDING LEVEL RECORDS

Below is a list of each district and building record, its name, and record number. Data elements for each of these records are found in the following sections of Chapter 4.

<b>Record Number</b>	<b>Record Name</b>
DQ	District General Information – Fall/October Record
DT	District Testing – Yearend Record
DR	District General Information – Yearend Record
DD	District General Information – Financial Yearend Record
DF	Building General Information – Fall/October Record
DH	Building General Information – February Record
DB	Building General Information – Yearend Record
DM	Building General Information – Financial Yearend Record

## 4.2.1 BUILDING GENERAL INFORMATION–FALL/OCTOBER RECORD (DF)

### General Guidelines

A Building General Information Fall/October Record is required to be reported during the October (K) reporting period for each building within a city, local, exempted village school district as well as each community school. In addition, a building record is also required for each Joint Vocational School (JVS) within a joint vocational school district (JVSD), the Ohio School for the Deaf (OSD) and the Ohio School for the Blind (OSB), and the Ohio Department of Youth Services (ODYS).

Educational service centers (ESCs) are no longer required to submit the Building General Information – Fall/October Record.

This record is not to be used for February (C) reporting. Use the Building General February Record (DH), when reporting building data during February (C) reporting.

The type of contract a community school has for a school year determines whether the school reports the “Hours” elements or the “Days” elements, with regards to parent teacher conferences, professional meetings, and scheduled time in session. A community school reports either the “Hours” elements or the “Days” elements but does not report both. See the table below for assistance with regards to which elements (the “hours” or the “days”) the community school reports. It is, however, required that community schools report all other elements on the Building General Information – Fall/October Record.

**Table 1.**

Contract Type	Data Elements Required to Complete
Contract for the school year is in days	<ul style="list-style-type: none"> <li>• Report the “Days” elements not the “Hours” elements</li> <li>• <i>Annual Days Scheduled Elements</i> (2 elements)</li> <li>• <i>Annual Days In Session Elements</i> (6 elements)</li> </ul>
Contract for the school year in hours	<ul style="list-style-type: none"> <li>• Report the “Hours” elements, not the “Days” elements</li> <li>• <i>Annual Hours Scheduled Elements</i> (2 elements)</li> <li>• <i>Annual Hours In Session Elements</i> (6 elements)</li> </ul>



### New Elements Added

- *Building Level Master Teacher Eligibility Count Element (DF380)*
- *Feeder School IRN Element (DF390)*

### ☀ Annual Days Scheduled Elements

#### Parent Teacher Conferences FTE

Record Field Number	DF280
Definition	The total full-time equivalence (FTE) of scheduled parent-teacher conferences.

#### Valid Options

0.0 – 9.9

**Reporting Instructions.** One FTE equals one full work day for staff. For example, if the school is in session for half of the work day and parent-teacher conference day is scheduled for the second half of

the work day, the parent teacher conference full-time equivalence (FTE) that should be reported is .5 FTE.

All entities are required to report this element, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each *Annual Days Element*; however they do not complete the *Annual Hours Scheduled Element* nor the *Annual Hours in Session Element*.

**Teacher Professional Meetings FTE**

Record Field Number	DF290
Definition	The total full-time equivalence scheduled for professional meetings for teachers.

**Valid Options**

0.0 – 9.9

**Reporting Instructions.** The FTE reported should only include time when school will not be in session.

Include days before the opening date for students and after the closing date for students if staff members were required to be in attendance.

One FTE equals one full work day for staff. For example, if the school is in session for half of the work day and the professional meeting day for teachers is scheduled for the second half of the work day, the professional meeting day full-time equivalence (FTE) that should be reported is .5 FTE.

All entities are required to report this element, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each of the *Annual Days Elements*; however, they do not complete the *Annual Hours Scheduled Element* or the *Annual Hours in Session Element*.

 **Annual Days in Session Scheduled Elements**

**Grades 1-8**

Record Field Number	DF300
Definition	The number of scheduled days in session for students in grades 1-8 during the current school year.

**Grades 9-11**

Record Field Number	DF310
Definition	The number of scheduled days in session for students in grades 9-11 during the current school year.

**Grade 12**

Record Field Number	DF320
Definition	The number of scheduled days in session for students in grade 12 for the current school year.

**Every Day Half Day Kindergarten**

Record Field Number	DF330
Definition	The number of scheduled days in session for students in every day half-day kindergarten during the current school year.

**Alternate Day Full Day Kindergarten**

Record Field Number	DF340
Definition	The number of scheduled days in session for students in alternate day full-day kindergarten during the current school year.

**Every Day Full Day Kindergarten**

Record Field Number	DF350
Definition	The number of scheduled days in session for students in every day full-day kindergarten during the current school year.

**Preschool**

Record Field Number	DF370
Definition	The number of scheduled days in session for students in preschool during the current school year.

**Valid Options**

000.00 – 999.99

**Reporting Instructions.** For the October (K) reporting period, this indicates the number of days the school plans to be open for instruction during the current school year.

All entities are required to report these elements, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each *Annual Days Element*; however, they do not complete the *Annual Hours Scheduled Element* or the *Annual Hours in Session Element*.

Do not count days the school is scheduled to be closed for school holidays, teachers’ meetings, or other similar reasons. Do not include parent-teacher conference days.

**Note.** The *Annual Days in Session Elements* reported are not used to determine a district’s adherence to minimum state standards. They are used only to calculate an accurate average daily membership figure.

If the number of days in session varies within a grade group in a building, the district should divide the total absence and attendance days for all of the various groups of students within the building by the total ADM of the entire grade group within the building to calculate the days in session.

 **Building Level Master Teacher Eligibility Count Element**



Record Field Number	DF380
Definition	The count of individuals in the building who are eligible for Master Teacher designation.

**Valid Option**

000 – 999

**Reporting Instructions.** Beginning with FY09 reporting, the *Building Level Master Teacher Eligibility Count Element* is required to be reported each October. Report the total number of staff eligible for Master Teacher designation within each building. Eligibility is determined by the school district based upon criteria defined by the Educator Standards Board. Please search for “Master Teacher” on the ODE website to obtain specific eligibility criteria.

Entities that are responsible for submitting data for local report cards will be required to report the Building Level Master Teacher Eligibility Count, including school districts and community schools.

Teachers who are reported in multiple buildings (i.e., teachers that have multiple staff employment records in multiple buildings) must be included in the count for each building to which they are assigned. Teachers who are not assigned to a building should only be included in the district level count on the District General Information – Fall/October Record. This would include both employees working in multiple buildings but reported with a single employment record with the district IRN in the building IRN field as well as any staff contracted from another EMIS reporting entity.

This value must be reported as a headcount and not as an FTE. See the example below.

**Example 1.**

**Note.** Building level counts across buildings are duplicated.  
The value for this element may be used to determine the percent of Master Teachers per building.

Teacher	Assignment Building	Headcount for Ms. Beechwood
Ms. Beechwood	Cedar	1
Ms. Beechwood	Walnut	1
Ms. Beechwood	Cherry	1
Total reported across buildings		3
Total reported in district		1

 **Annual Hours Scheduled Elements**

**Parent Teacher Conferences**

Record Field Number	DF200
Definition	The number of hours scheduled for parent-teacher conferences.

**Teacher Professional Meetings**

Record Field Number	DF210
Definition	The total hours scheduled for teacher professional meetings.

**Valid Options**

000 – 999

**Reporting Instructions.** These data elements are reported by community schools only. Furthermore, only the community schools whose contracts for the school year are in hours, instead of days, report these elements.

In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, but it is required to report the *Annual Days Scheduled Elements*.

Only include hours when school will not be in session. Include hours before the opening date for students and after the closing date for students if staff members were required to be in attendance.

 **Annual Hours in Session Scheduled Elements**

**Grades 1-8**

Record Field Number	DF220
Definition	The number of scheduled annual hours in session for students in grades 1-8.

**Grades 9-11**

Record Field Number	DF230
Definition	The number of scheduled annual hours in session for students in grades 9-11.

**Grade 12**

Record Field Number	DF240
Definition	The number of scheduled annual hours in session for students in grade 12.

**Everyday Half-Day Kindergarten**

Record Field Number	DF250
Definition	The number of scheduled annual hours in session for students in every day half-day kindergarten.

**Alternate Full-Day Kindergarten**

Record Field Number	DF260
Definition	The number of scheduled annual hours in session for students in alternate full-day kindergarten.

**Every Day Full-Day Kindergarten**

Record Field Number	DF270
Definition	The number of scheduled annual hours in session for students in every day full-day kindergarten.

**Valid Options**

0000 – 9999

**Reporting Instructions.** These data elements are reported by community schools only. Furthermore, only the community schools whose contracts for the school year are in hours instead of days report these elements.

In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, but they are required to report the *Annual Days Scheduled Elements*.

Report the number of scheduled hours that the school will be open during the school year for instruction in each of the designated grade areas. The number of hours should include scheduled classes, supervised activities and approved educational options that are provided to students exclusive of lunch. Do not count the hours that the school was closed for school holidays, parent teacher conferences, professional meetings for teachers, public calamities, or similar reasons.

Report 0000 if the building does not have a particular grade span as designated above.

 **Building IRN Element**

Record Field Number	DF050
Definition	The state assigned six-digit information retrieval number (IRN) of the building.

**Valid Options**

Six-digit IRN                      Valid building IRN within the reporting district

 **District IRN Element**

Record Field Number	DF040
Definition	The state assigned six-digit information retrieval number (IRN) of the district.

**Valid Options**

Six-digit IRN                      Valid district IRN



 **Feeder School IRN Element**

Record Field Number	DF390
Definition	The principal school into which the majority of the students will enroll after completion of all grade levels in the reporting school.

**Valid Options**

\*\*\*\*\*                              Not Applicable  
 Six-digit IRN                      Valid building IRN of feeder school

**Reporting Instructions.** The feeder school must contain one or more grade levels of 3 thru 8 or 10. If the feeder school does not contain one of these grade levels, then report the next building that does contain one of these grade levels.

This is not required to be reported for ESCs, Community Schools, JVSDs, DYS, OBD, ODS. These entities can report “\*\*\*\*\*”. If the reporting building includes grade 12, report “\*\*\*\*\*” in this element.

 **First Day of School Elements**

**Grades 1-12**

Record Field Number	DF110
Definition	Indicates the first scheduled day of instruction for students in grades 1-12.

**Kindergarten**

Record Field Number	DF120
Definition	The first scheduled day of instruction for kindergarten students.

*Valid Options*

YYYYMMDD                      Year, Month, and Day

**Reporting Instructions.** If the building does not offer kindergarten, report “00000000”.

☀ **Hours Per Day Scheduled Elements**

**Grades 1-8**

Record Field Number	DF140
Definition	The number of scheduled hours per day for students in grades 1-8.

**Grades 9-12**

Record Field Number	DF150
Definition	The number of scheduled hours per day for students in grades 9-12.

**Every Day Half-Day Kindergarten**

Record Field Number	DF160
Definition	The number of scheduled hours per day for students in every day half-day kindergarten.

**Alternate Day Full Day Kindergarten**

Record Field Number	DF170
Definition	The number of scheduled hours per day for students in alternate day full-day kindergarten

**Every Day Full Day Kindergarten**

Record Field Number	DF180
Definition	The number of scheduled hours per day for students in every day full-day kindergarten.

**Preschool**

Record Field Number	DF360
Definition	The number of scheduled hours per day for students in preschool.

*Valid Options*

0.00 – 9.99

**Reporting Instructions.** Report the number of scheduled hours per day in which scheduled classes, supervised activities, or approved educational options are provided to students. Do not include lunch.

☀ **Last Day of School Scheduled - Grades K-12 Element**

Record Field Number	DF130
Definition	Indicates the last scheduled day of instruction for students in grades K-12.

**Valid Options**

YYYYMMDD                      Year, Month, and Day

**Reporting Instructions.** This date should not be greater than June 30, which is the official last day of school defined in ORC §3313.62.

**☀ October Funding Count Week Elements**

**School Open on Monday of Count Week**

Record Field Number	DF060
Definition	Indicates if the building was open on Monday of the district’s October count week.

**School Open on Tuesday of Count Week**

Record Field Number	DF070
Definition	Indicates if the building was open on Tuesday of the district’s October count week.

**School Open on Wednesday of Count Week**

Record Field Number	DF080
Definition	Indicates if the building was open on Wednesday of the district’s October count week.

**School Open on Thursday of Count Week**

Record Field Number	DF090
Definition	Indicates if the building was open on Thursday of the district’s October count week.

**School Open on Friday of Count Week**

Record Field Number	DF100
Definition	Indicates if the building was open on Friday of the district’s October count week.

**Valid Options**

- \* Not Applicable
- N No, the building was NOT open on the particular day of October count week
- Y Yes, the building was open on the particular day of October count week

**Reporting Instructions.** The “\*” (Not Applicable) option is only valid for DYS buildings and the Ohio Schools for the Deaf and Blind. All other buildings are required to report either a “Y” or an “N” in the above October count week elements.

These data are required to be reported during the October (K) reporting period for all city, local, and exempted village school districts, community schools, and joint vocational school districts (JVSDs).

By law, districts must report the Average Daily Membership (ADM) counts during the first five-day school week in October. This week is referred to as “October count week” throughout the EMIS manual. It is necessary for a school building to be open all five days in order to receive credit for all students enrolled during this week.

October “Funding” count week is the first full week in October. It is ODE’s goal to have all dis-

tricts use this week as their October count week. Therefore, the school should avoid all circumstances, including planned conflict, which might lead to this week not being the full five days.

If a building is not in session for one or more days of the October count week, such as an emergency fog situation or county fair, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE.

City, local, exempted village school districts, as well as community schools, and JVSDs must submit waiver requests whenever they wish to change the official count week. The waiver request should indicate the first week that the building is in session for five days prior to the official October count week.

If the district does not request a waiver by the deadline date published by the Office of School Finance, ODE will use the official October count week for the district's ADM count. The Waiver request form is available on ODE's website.

**Note.** It is the intent of state law and the goal of the ODE that all districts and schools across the state count students during the same week of the school year. Districts that have been granted waivers in the past have been informed that they are expected to work diligently to resolve future year conflicts in order to avoid the need for waiver requests. It is ODE's expectation that the number of waivers granted each year will decline and that no waivers will be granted other than for a reason of calamity days.

## 4.2.2 DISTRICT GENERAL INFORMATION – FALL/OCTOBER RECORD (DQ)

### General Guidelines

A District General Information Fall/October Record is required to be reported during the October (K) reporting period for each city, local, and exempted village school district as well as each community school, joint vocational school district (JVSD), the Ohio Schools for the Deaf and Blind (OSB and OSD), and the Ohio Department of Youth Services (ODYS).

### District General Information – Fall/October Record Data Elements

The following portion of this section discusses each of the data elements within the District General Information Fall/October Record. The elements are organized alphabetically.

#### New Elements Added

NEW

- *District Level Master Teacher Eligibility Count Element*

#### ☀ *District IRN Element*

Record Field Number	DQ040
Definition	The state assigned six-digit unique information retrieval number (IRN) for the district.

#### *Valid Options*

Six-digit code Valid range of numbers determined by ODE.

#### ☀ *District Level Master Teacher Eligibility Count Element*

NEW

Record Field Number	DQ260
Definition	The count of individuals in the district who are eligible for Master Teacher designation.

#### *Valid Option*

0000 – 9999

**Reporting Instructions.** Beginning with FY09 October (K) reporting, this element is required to be reported each October. Eligibility is determined by the school district.

Entities that are responsible for submitting data for local report cards will be required to report the District Level Master Teacher Eligibility Count, including school districts and community schools. Contracted staff should be included in this count.

This value must be reported as a headcount and not as an FTE. The district count is an unduplicated count. Teachers that are reported in multiple buildings (i.e., teachers that have multiple staff employment records in multiple buildings) will only be counted one time in the district count.

**☀ Home Schooled Resident Students Element**

Record Field Number	DQ220
Definition	The total number of resident students receiving home schooling based on the receipt of a Home Education Notification Form as required by Ohio Administrative Code <sup>1</sup> (OAC).

**Valid Options**

00000 – 99999

**Reporting Instructions.** This element is reported by only city, local, and exempted village school districts during the October (K) reporting period.

**☀ Kindergarten Entrance Birth Date Element**

Record Field Number	DQ120
Definition	The date chosen by the district that indicates when a student is required to be five years old in order to be admitted into kindergarten.

**Valid Options**

- \* Not applicable (Use only for community schools that do not have a kindergarten grade level and for JVSDs, OSB, OSD, and DYS)
- A September 30
- B August 1

**Reporting Instructions.** This element is not required for JVSDs and DYS.

H.B. 383 indicates that the school district may choose one of two dates by which a student must be five years old in order to be admitted to kindergarten.

School district boards must choose to adopt either the first day of August or the thirtieth day of September as the date by which a student must be five years of age to be admitted into kindergarten and six years of age to be admitted to first grade.

A parent may request early admission to kindergarten if the child turns five years of age after the district’s kindergarten entrance date (August 1 or September 30). The local board of education shall determine entrance through a standardized testing program.

**☀ Participation Eligibility Element**

Record Field Number	DQ080
Definition	The amount of time a student is required to attend the district in order to participate in extra curricular activities in the district.

**Valid Options**

0.00 – 9.99

**Reporting Instructions.** It is optional for the district to report this information.

<sup>1</sup> OAC 3301-34-03.

This element may be used to report the FTE equivalent necessary for participation. For example, if the district policy indicates the student must be receiving services for 0.25 of FTE in order to participate, then 0.25 is reported in this element.

This element is included in the criterion to calculate eligibility.

If the district does not report a value for this element, a student will be counted as eligible for extra-curricular activities if the student's *Percent of Time Element (GI150)* is greater than zero.

 **Unserviced Eligible Nonpublic Students with Disabilities Element**

Record Field Number	DQ210
Definition	The total number of resident and non-resident nonpublic students within the district boundaries that are eligible for special education services but are not being served by the district.

**Valid Options**

0000 – 9999

**Reporting Instructions.** This element is reported by only city, local, and exempted village school districts during the October (K) reporting period.

This information can be gathered when the district consults with nonpublic schools within its boundaries to determine how they will participate in the special education Part B IDEA Federal Grant Funds received by the district.

## 4.2.3 BUILDING GENERAL INFORMATION – FEBRUARY RECORD (DH)

### *General Guidelines*

All city, local, and exempted village school districts as well as joint vocational school districts (JVSDs) should report one record for each building during February (C) reporting.

It is ODE’s goal to have all districts use the first five day school week in February as February count week. Therefore, the school should avoid all circumstances, including planned conflict, which might lead to this week not being the full five days.

If a building is not in session for one or more days of February count week, such as a snow day or parent teacher conference, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE.

All waiver requests must be submitted by the deadline date published by the Office of School Finance. If the district does not request a waiver before the deadline, ODE will use the official February count week for the district’s ADM count. The waiver request form is available on the ODE website.

### *Building General Information – February Record Data Elements*

The following portion of this section discusses each of the data elements within the Building General Information February Record. The elements are organized alphabetically.

#### *Building IRN Element*

Record Field Number	DH040
Definition	The state assigned six-digit information retrieval number (IRN) of the building.

#### *Valid Option*

Six-digit IRN

Valid building IRN within the reporting district

#### *District IRN Element*

Record Field Number	DH050
Definition	The state assigned six-digit information retrieval number (IRN) of the district.

#### *Valid Options*

Six-digit IRN

Valid district IRN

#### *February Count Week Elements*

##### **School Open on Monday**

Record Field Number	DH060
Definition	Indicates if the school was open on Monday of the district’s February count week.

##### **School Open on Tuesday**

Record Field Number	DH070
Definition	Indicates if the school was open on Tuesday of the district’s February count week.

**School Open on Wednesday**

Record Field Number	DH080
Definition	Indicates if the school was open on Wednesday of the district's February count week.

**School Open on Thursday**

Record Field Number	DH090
Definition	Indicates if the school was open on Thursday of the district's February count week.

**School Open on Friday**

Record Field Number	DH100
Definition	Indicates if the school was open on Friday of the district's February count week.

**Valid Options**

- \* Not Applicable
- N No
- Y Yes

**Reporting Instructions.** These data are required to be reported during the February (C) reporting period for all city, local, and exempted village school districts as well as joint vocational school districts (JVSDs).

## 4.2.4 BUILDING GENERAL INFORMATION – YEAREND RECORD (DB)

### General Guidelines

A Building General Information - Yearend Record is required to be reported during the Yearend (N) reporting period for each building within a city, exempted village and local school district as well as each community school. In addition, a building record is also required for Joint vocational school districts (JVSDs), the Ohio Department of Youth Services (ODYS), the Ohio School for the Blind (OSB) and the Ohio School for the Deaf (OSD)

Educational service centers are no longer required to submit this record.

The type of contract a community school has for a school year determines whether the school reports the “Hours” elements or the “Days” elements, with regards to parent teacher conferences, professional meetings, and scheduled time in session. A community school reports either the “Hours” elements or the “Days” elements but does not report both. See table below for assistance with regards to which elements (the “hours” or the “days”) the community school reports. It is required that a community school reports all other elements on the Building General Information – Yearend Record.

### *Elements Deleted From Record and moved to Building General Information - Financial Record (DM)*

- *Building Square Feet Element (DB080)*
- *Lunchroom Percentage Element (DB070)*
- *Transportation Percentage Element (DB060)*

Table 2.

Contract Type	Data Elements Required to Complete
Contract for the school year is in days	<ul style="list-style-type: none"> <li>• Report the “Days” elements not the “Hours” elements</li> <li>• <i>Actual FTE Elements</i> (2 elements)</li> <li>• <i>Actual Days In Session Elements</i> (6 elements)</li> </ul>
Contract for the school year in hours	<ul style="list-style-type: none"> <li>• Report the “Hours” elements, not the “Days” elements</li> <li>• <i>Actual Hours Elements</i> (2 elements)</li> <li>• <i>Actual Hours In Session Elements</i> (6 elements)</li> </ul>

### ☀ *Actual Days in Session Elements*

#### Grades 1-8

Record Field Number	DB400
Definition	The actual number of days in session during the current school year for students in grades 1-8.

#### Grades 9-11

Record Field Number	DB410
Definition	The actual number of days in session during the current school year for students in grades 9-11.

**Grade 12**

Record Field Number	DB420
Definition	The actual number of days in session during the current school year for students in grade 12.

**Every Day Half-Day Kindergarten**

Record Field Number	DB430
Definition	The actual number of days in session during the current school year for students in half-day everyday kindergarten.

**Alternate Day Full Day Kindergarten**

Record Field Number	DB440
Definition	The actual number of days in session during the current school year for students in alternate day full day kindergarten.

**Every Day Full Day Kindergarten**

Record Field Number	DB450
Definition	The actual number of days in session during the current school year for students in full day everyday kindergarten.

**Preschool**

Record Field Number	DB570
Definition	The actual number of days in session during the current school year for students in preschool.

***Valid Options***

000.00 – 999.99

**Reporting Instructions.** These elements are annual amounts expressed in number of days. All entities are required to report these elements, except for community schools whose contract specifies annual instruction as number of hours. Community schools, whose contract specifies instruction as number of hours, report *Actual Hours in Session Elements* instead.

Do not count days the schools were closed for school holidays, teachers meetings, disease epidemics, public calamities, or other similar reasons. Do not include parent-teacher conference days. Do not add days for the additional time added to the end of the school days that was used to make up for calamity days used in excess of the contingency days on the school calendar.

**Note.** The *Actual Days in Session Elements* reported are not used to determine a district's adherence to minimum state standards. They are used only to calculate an accurate average daily membership figure.

If the number of days in session varies within a grade group in a building, the district should divide the total absence and attendance days for all of the various groups of students within the building by the total ADM of the entire grade group within the building to calculate the days in session.

The table below depicts a calculation that can be used when the days in session vary among grade groups with a building.

**Table 3. Days in Session (different grade groups within a building)**

Grade Group	Total Absence and Attendance Days (Authorized and Unauthorized)	Days in Session	ADM
PM Kindergarten	18000	90	200.00
AM Kindergarten	20000	89	224.72
Total	38000	X	424.72

**X = 38000/424.72 = 89.47 DAYS IN SESSION**

**Note.** June Data for Regular Classes

 **Actual First Day of School Elements**

**Grades 1-12**

Record Field Number	DB260
Definition	The actual first day of instruction for students in grades 1-12.

**Kindergarten**

Record Field Number	DB270
Definition	The actual first day of instruction for students in kindergarten.

**Valid Options**

YYYYMMDD                      Year, Month, Day

**Reporting Instructions.** If the district does not have kindergarten, report “00000000”.

 **Actual FTE Elements**

**Actual Parent Teacher Conferences FTE**

Record Field Number	DB380
Definition	The actual full-time equivalency (FTE) of parent teacher conference days for the current school year.

**Valid Options**

0.0 – 9.9

**Reporting Instructions.** One full-time equivalency (FTE) is equal to one full work day for staff. For example, if the school was in session for half of the work day and the parent teacher conference day was held for the second half of the work day, the parent teacher conference full-time equivalence (FTE) that should be reported would be .5 FTE.

**Actual Professional Meetings FTE**

Record Field Number	DB390
Definition	The actual full-time equivalency (FTE) for teacher professional meetings held during the current school year.

**Valid Options**

0.0 – 9.9

The FTE reported should only include time when school was not in session. Include days before the opening date for students and after the closing date for students if staff members were required to be in attendance. One FTE equals one full work day for staff. For example, if the school was in session for

half of the work day and the professional meeting day for teachers was held for the second half of the work day, the professional meeting day full-time equivalence (FTE) that should be reported would be .5 FTE.

**☀ Actual Hours Elements**

**Actual Parent Teacher Conferences**

Record Field Number	DB300
Definition	The actual number of parent teacher conference hours.

**Actual Professional Meetings**

Record Field Number	DB310
Definition	The actual number of professional meeting hours for teachers.

**Valid Options**

00 – 99

**Reporting Instructions.** These elements are annual amounts expressed in number of hours. They are reported by community schools whose contract for the school year is in hours instead of days.

Only include hours when school was not in session and include the hours before the opening date and after the closing date for students if the hours before the opening and after the closing date required staff members to be in attendance.

**☀ Actual Hours in Session Elements**

**Grades 1-8**

Record Field Number	DB320
Definition	The actual number of hours that the school was open for instruction to students in grades 1-8.

**Grades 9-11**

Record Field Number	DB330
Definition	The actual number of hours that the school was open for instruction to students in grades 9-11.

**Grade 12**

Record Field Number	DB340
Definition	The actual number of hours that the school was open for instruction to students in grade 12.

**Every Day Half-Day Kindergarten**

Record Field Number	DB350
Definition	The actual number of hours that the school was open for instruction to students in half-day everyday kindergarten.

**Alternate Day Full Day Kindergarten**

Record Field Number	DB360
Definition	The actual number of hours that the school was open for instruction to students in alternate day full day kindergarten.

**Every Day Full-Day Kindergarten**

Record Field Number	DB370
Definition	The actual number of hours that the school was open for instruction to students in full-day everyday kindergarten.

**Valid Options**

0000 – 9999

**Reporting Instructions.** These elements are the number of hours, therefore, only Community schools whose contract specifies instruction as number of hours report these elements. In the case where a community school has a contract for the school year in days, the community school does not complete these data elements but is required to report the *Annual Days Scheduled Elements*.

Report the number of actual hours that the school was open during the school year for instruction in each of the designated grade areas.

The number of hours should include scheduled classes, supervised activities or approved educational options that are provided to students exclusive of lunch. Do not include the hours that the school was closed for school holidays, parent teacher conferences, and professional meetings for teachers, public calamities or similar reasons.

Report 0000 if the building does not have a particular grade span as designated above.

☀ **Actual Hours Per Day Elements****Grades 1-8**

Record Field Number	DB510
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in grades 1-8 (exclusive of lunch).

**Grades 9-12**

Record Field Number	DB520
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in grades 9-12 (exclusive of lunch).

**Every Day Half-Day Kindergarten**

Record Field Number	DB530
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in every day half-day kindergarten (exclusive of lunch).

**Alternate Day Full Day Kindergarten**

Record Field Number	DB540
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in alternate day kindergarten (exclusive of lunch).

**Every Day Full Day Kindergarten**

Record Field Number	DB550
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in every day full-day kindergarten (exclusive of lunch).

**Preschool**

Record Field Number	DB580
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in preschool (exclusive of lunch).

**Valid Options**

0.00 – 9.99

**Reporting Instructions.** These elements are required to be reported by all EMIS reporting entities. If the building does not have one of the designations above, report 0.00.

Report the actual hours per day that the designation above was in session on a normal school day. Do not add additional time for calamity days made up or subtract any time for any school delays or early releases.

**☀ Actual Last Day of School – Grades K-12**

Record Field Number	DB280
Definition	The actual last day of instruction for students in kindergarten through grade 12.

**Valid Options**

YYYYMMDD      Year, Month, Day

**Reporting Instructions.** This date cannot be greater than June 30, which is the official last day of school defined in ORC §3313.62.

**☀ Building IRN Element**

Record Field Number	DB050
Definition	The state assigned six-digit information retrieval number (IRN) of the building.

**Valid Options**

Six-digit IRN      Valid building IRN within the reporting district

**☀ Calamity Days Element**

Record Field Number	DB460
Definition	Total number of calamity days for the school for the current school year.

**Valid Options**

00.00 – 99.99

**Reporting Instructions.** A day that the building was originally scheduled to be open for instruction but due to unforeseen circumstances, the entire building had to be closed for the entire day.

If the building was closed for over 2 hours it should be counted as closed for a whole day. Count days even if they were made up prior to the original instructional closing date. If an instructional day was rescheduled and cancelled again, count it as only one day.

**☀ Calamity Days Made Up Element**

Record Field Number	DB470
Definition	The number of calamity days that were made up prior to the instructional closing date.

**Valid Options**

00.00 – 99.99

**Reporting Instructions.** Include days that were made up by extending the school day.

**☀ Days Shortened Elements**

**Due to Weather**

Record Field Number	DB480
Definition	The number of days the length of the school day was shortened for two hours or less due to hazardous weather conditions.

**Reasons Other than Weather**

Record Field Number	DB490
Definition	The number of days the length of the school day was shortened to less than the state minimum for reasons other than hazardous weather conditions.

**Valid Options**

00 – 99

**Reporting Instructions.** The minimum school day, exclusive of lunch is as follows:

Kindergarten	2.5 hours
Grades 1-6	5 hours
Grades 7-12	5.5 hours

**☀ District IRN Element**

Record Field Number	DB040
Definition	The state assigned six-digit information retrieval number (IRN) of the district.

**Valid Options**

Six-digit IRN                      Valid district IRN

**☀ Feeder School IRN Element**

Record Field Number	DB290
Definition	The principal school into which the majority of the students will enroll after completion of all grade levels in the reporting school.

**Valid Options**

\*\*\*\*\*

Not Applicable

Six-digit IRN

Valid building IRN of feeder school

**Reporting Instructions.** The feeder school must contain one or more grade levels of 3 – 8 or 10. If the feeder school does not contain one of these grade levels, then report the next building that does contain one of these grade levels.

Joint vocational school districts (JVSDs), the Ohio Department of Youth Services (ODYS), the Ohio School for the Blind (OSB) and the Ohio School for the Deaf (OSD) are not required to complete this element. These entities can report “\*\*\*\*\*”. If the reporting building includes grade 12, report “\*\*\*\*\*” in this element.

## 4.2.5 DISTRICT GENERAL INFORMATION – YEAREND RECORD (DR)

### General Guidelines

A District General Information Yearend Record is required to be reported during the Yearend (N) reporting period for each city, exempted village and local school district as well as each community school, joint vocational school district (JVSD), the Ohio Schools for the Deaf and Blind, and the Ohio Department of Youth Services (ODYS).

Educational service centers (ESCs) are no longer required to submit a District General Information – Yearend Record.

### District General Information – Yearend Record Data Elements

The following portion of this section discusses each of the data elements within the District General Information Yearend Record. The elements are organized alphabetically.

### Elements Deleted From Record and moved to District Financial Yearend Record(DD)

- Central Office Building Square Feet Element (DR720)

### ☀ District IRN Element

Record Field Number	DR040
Definition	The state assigned six-digit information retrieval number (IRN) of the district.

#### Valid Options

Six-digit IRN                      Valid district IRN

### ☀ Nonpublic Students Evaluated For Special Education - Ineligible Element

Record Field Number	DR230
Definition	Total number of resident and non-resident nonpublic students within district boundaries that have been evaluated for special education services and determined to be ineligible.

#### Valid Options

0000 – 9999

**Reporting Instructions.** This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district’s yearend (July 1 to June 30).

### ☀ Preschool Transition Conferences Held After 3rd Birthday No Disability Suspected Element

Record Field Number	DR750
Definition	Count of preschool transition conferences (PSTC) for students potentially moving from Part C to Part B special education services where a decision was made at the PSTC that no disability was suspected and where the district will not pursue additional evaluation of the child. The PSTC occurred <i>after the child’s 3rd birthday</i> .

**Valid Options**

000 – 999

**Reporting Instructions.** This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district’s yearend (July 1 to June 30).

**☀ Preschool Transition Conferences Held By 3rd Birthday No Disability Suspected Element**

Record Field Number	DR740
Definition	Count of preschool transition conferences (PSTC) for students potentially moving from Part C to Part B special education services where a decision was made at the PSTC that no disability was suspected and where the district will not pursue additional evaluation of the child. The PSTC occurred <i>by the child’s 3rd birthday</i> .

**Valid Options**

000 – 999

**Reporting Instructions.** This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district’s year end (July 1 to June 30).

NEW

## 4.2.6 BUILDING GENERAL INFORMATION – FINANCIAL RECORD (DM)

### General Guidelines

A Building Financial Record (DM) is required to be reported during the Yearend (N) reporting period for each city, exempted village, local school district and community school.

### Elements Moved From Building General Information – Yearend (DB) and Added to Record

- *Building Square Feet Element (DM080)*
- *Lunchroom Percentage Element (DM070)*
- *Transportation Percentage Element (DM060)*

#### ☀ *Building Square Feet Element*

Record Field Number	DM080
Definition	The square footage of the building.

#### *Valid Options*

000000000 – 999999999

#### ☀ *Lunchroom Percentage Element*

Record Field Number	DM070
Definition	The percentage of meals served for the building.

#### *Valid Options*

000.00 – 999.99

**Reporting Instructions.** Joint vocational school districts (JVSDs), the Ohio Department of Youth Services (ODYS), the Ohio School for the Blind (OSB) and the Ohio School for the Deaf (OSD) are not required to complete this element.

Report the total number of meals served for this building divided by the total number of meals served in the district.

The CN-7 report prepared monthly will be helpful in providing the number of meals served.

Report as required by the Expenditure Flow Model (EFM), ORC §3301.12.

#### ☀ *Transportation Percentage Element*

Record Field Number	DM060
Definition	The percent of students, in the district, based for the building.

#### *Valid Options*

000.00 – 999.99

**Reporting Instructions.** JVSDs, DYS, OSB, and OSD are not required to complete this element.

Report the total number of students based for this building divided by the total number of students based in the district. Include the number of auxiliary service students based.

The annual T1 report provides helpful information regarding the number of students who ride the school bus and/or alternate sources of transportation to the school site.

Report as required by the Expenditure Flow Model (EFM), ORC §3301.12.



## 4.2.7 DISTRICT GENERAL INFORMATION– FINANCIAL RECORD (DD)

Educational service centers (ESCs) are not required to submit a District General Information – Financial Record.

### *District General Information – Financial Record Elements*

The following portion of this section discusses each of the data elements within the District General Information Financial Record. The elements are organized alphabetically.

#### *Elements Added to Record*

- Central Office Building Square Feet Element (DD050)

#### *Central Office Building Square Feet Element*

Record Field Number	DD050
Definition	The square footage of the central office.

#### *Valid Options*

000000000 – 999999999

**Reporting Instructions.** Include the square footage of the central office space and also the square footage of any other facilities directed by the central office not already reported under a separate IRN.

## 4.2.8 DISTRICT TESTING - YEAREND RECORD (DT)

### General Guidelines

A District Testing Record must be reported to collect headcount information on district-wide assessments beyond those required by the state. This will be reported during the June (N) reporting period for each city, exempted village, and local school district as well as each community school and the Ohio Department of Youth Services (ODYS).

Report one record per test per grade level if a test is given to an entire grade level in the district. This only applies to non-state tests. If the only tests that the district administers to all students in grades K-12, or to all students in particular grade levels, are Ohio’s Achievement and Graduation Tests, KRA-L, or the Ohio Test of English Language Acquisition, then report a single record with “NT” in the grade level field and a Local Assessment Number of the district’s choice.

If a test was required for students in one grade level, but was optional for students in another grade level, then only report a record for the required grade level. For example, if the district requires all fourth-graders to take the Otis Lennon, yet permits students who enter the district at a later grade to take the Otis Lennon as part of the gifted identification process, then the district would only enter a record for the “04” grade level and would only include students in grade 4 in the headcount fields.

### District Testing – Yearend Record Data Elements

The following portion of this section discusses each of the data elements within the District Testing Record. The elements are organized alphabetically.

#### ☀ *Accommodations/Modifications Headcount Element*

Record Field Number	DT100
Definition	The number of students with disabilities who took the assessment with accommodations /modifications.

#### *Valid Options*

0000 – 9999

**Reporting Instructions.** Enter the number of students with disabilities who took the assessment with accommodations/modifications. If accommodations/modifications were not available or no students used accommodations/modifications, enter “0000”.

#### ☀ *Administered with Accommodations/Modifications Element*

Record Field Number	DT090
Definition	Indicates if accommodations/modifications were available for students with disabilities.

#### *Valid Options*

Y Yes, accommodations were available  
N No, accommodations were not available

#### ☀ *Alternate Assessment Headcount Element*

Record Field Number	DT120
Definition	The number of students with disabilities who took an alternate assessment.

**Valid Options**

0000-9999

**Reporting Instructions.** Enter the number of students with disabilities who took an alternate assessment. If no alternate assessment was administered, enter “0000”.

**☀ Alternate Assessments Provided Element**

Record Field Number	DT110
Definition	Indicates if alternate assessments were available for students with disabilities who cannot participate, even with accommodations/ modifications.

**Valid Options**

Y Yes, alternate assessments were available  
 N No, alternate assessments were not available

**Reporting Instructions.** If alternate assessments were available for students with disabilities who cannot participate, even with accommodations/modifications, in the same assessment used with other students at the grade level, enter “Y”.

**☀ Assessed Students with Disabilities Headcount Element**

Record Field Number	DT080
Definition	The number of students with disabilities in the grade level who took the assessment.

**Valid Options**

0000 – 9999

**Reporting Instructions.** Enter the number of students with disabilities in the grade level where the assessment was administered. Do not include students who were required by district policy to take the test but did not do so.

**☀ District IRN Element**

Record Field Number	DT040
Definition	The state assigned six-digit information retrieval number (IRN) of the district.

**Valid Options**

Six-digit IRN                      Valid district IRN

**☀ Grade Level Assessed Element**

Record Field Number	DT050
Definition	The grade level of the students who were required to take the assessment.

**Valid Options**

KG  
 01-12  
 NT Not tested

### ☀ **Local Assessment Number Element**

Record Field Number	DT060
Definition	A locally determined number for an assessment.

#### **Valid Options**

000 – 999

**Reporting Instructions.** If students at multiple grade levels took the same assessment, use the same local assessment number in each record for that assessment.

### ☀ **Number of Students Taking Assessment Element**

Record Field Number	DT070
Definition	The number of students to whom this assessment was actually administered.

#### **Valid Options**

0000 – 9999

**Reporting Instructions.** Enter the number of students (both with and without disabilities) to whom this assessment was actually administered. Do not include students in the grade level who were required by district policy to take the test, but did not test.

## 4.3 FINANCIAL DATA

### UNIFORM SCHOOL ACCOUNTING SYSTEM

The Uniform School Accounting System (USAS) structure involves an account number with distinct dimensions. To meet the requirements of ORC §3301.0714, it will be necessary for school districts to maintain their financial records at specified minimum levels of detail for each dimension. The detail for each of the dimensions is listed below. The requirements for the function code of expenditures are listed in a table followed by the requirements for the receipt information. This information can be found in the next section.

#### *Fund*

A three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.

#### *Function*

A four-digit code that classifies expenditures for comparisons of data.

1100 - 2 Digits	2600 - 2 Digits
1200 - 4 Digits	2700 - 2 Digits
1300 - 3 Digits	2800 - 3 Digits (except 282X)
1400 - 3 Digits	2900 - 3 Digits (except 296X)
1900 - 3 Digits	296X - 4 Digits
2100 - 3 Digits	3000 - 3 Digits
2180 - 4 Digits	4X00 - 2 Digits (except 4500)
2200 - 4 Digits	4500 - 3 Digits
2300 - 2 Digits	5000 - 2 Digits
2400 - 4 Digits	6000 - 2 Digits
2500 - 2 Digits	7000 - 3 Digits

#### *Object Code*

The object code is a three-digit code assigned by the Auditor's Office that defines an expenditure as "goods or services." A minimum of two significant digits is required for all object codes except those listed below. Three significant digits are required in the following areas:

- 111, 113 – Salaries, certificated/licensed – regular & supplemental
- 112, 114 – Substitutes and Overtime – certificated/licensed
- 141, 143 – Salaries, non-certificated/licensed – regular & supplemental
- 142, 144 – Substitutes and Overtime – non-certificated/licensed
- 45X – Utilities
- 47X – Tuition
- 81X – Redemption
- 82X – Interest
- 83X – Other Debt Service Payments
- 94X – Grant payments to other districts/organizations/Individuals
- 96X – Discount on Debt

#### *Special Cost Center*

A special cost center is a four-digit code that tracks costs for temporary or specific needs in defining funds. This code is required by state and federal mandates to subdivide funds into project year, etc.

### ***Subject***

The subject is indicated by a six-digit code that identifies specific educational costs. The major subject areas (e.g., math, science, etc.) will be used for grades 9-12. Two digits are required for all major subject areas as well as elementary physical education, art, and music.

### ***Operational Unit (OPU)***

The operation unit is indicated by a three-digit code that identifies the permanent operational entity (e.g., building, office, etc.).

- Building or logical physical unit
- If expenditure is not limited to a specific number of buildings, then no OPU is required and the district-wide/undistributed OPU will be assumed.

### ***Instructional Level***

The instructional level is indicated by a two-digit code that specifies the various grade levels or educational levels in the district.

- Required for elementary level:
 

00 - District-wide/Undistributed	09 - 9th grade
01 - 1st grade	10 - 10th grade
02 - 2nd grade	11 - 11th grade
03 - 3rd grade	12 - 12th grade
04 - 4th grade	13 - Preschool
05 - 5th grade	14 - Kindergarten
06 - 6th grade	15 - Postsecondary
07 - 7th grade	16 - Multiple grades
08 - 8th grade	
- Subject codes will be used to define secondary level.

### ***Job Assignment***

The job assignment is a three-digit code to relate staff costs to assigned activity. (Not required)

### ***Receipt Codes***

A receipt code is four-digit code that classifies receipts by source and type for the various funds to which they are applied.

1110 - 4 Digits	3100 - 3 Digits
1120 - 3 Digits	3200 - 4 Digits
1130 - 3 Digits	3300 - 2 Digits
1190 - 3 Digits	3400 - 2 Digits
1200 - 4 Digits	4100 - 3 Digits
1300 - 4 Digits	4200 - 3 Digits
1400 - 3 Digits	4300 - 2 Digits
1500 - 4 Digits	4400 - 2 Digits
1600 - 3 Digits	5100 - 2 Digits
1700 - 3 Digits	5200 - 3 Digits
1800 - 3 Digits	5300 - 2 Digits
1900 - 4 Digits	
2000 - 2 Digits	

## 4.4 EXPENDITURES

The following table indicates whether the subject code, operational unit, and instructional level for each function and object combination is required for EMIS reporting. If the letters “S, O, or I” are shown, that detail is required. Fund code will always be reported. If Special Cost Centers are used to distinguish funds, they will also be reported. If a “P” appears, that detail will be prorated by the Ohio Department of Education.

**Table 4. Codes Used in the Following Tables**

Code	Definition
S	Subject Code
O	Operational Unit (OPU)
I	Instructional Level (Required for Elementary)
P	State will prorate cost
X (in Object Codes)	Significant-digit required
NA	No expenditures in this area
BLANK	Function/object to the levels shown is required

**Table 5. Object Code Definitions**

Object Code	Definition
111 & 113	Certificated/Licensed Regular and Certificated/Licensed Supplemental Salaries
112 & 114	Certificated/Licensed Substitutes and Certificated/Licensed Overtime
141 & 143	Non-certificated/Licensed Regular and Non-certificated/Licensed Supplemental Salaries
142 & 144	Non-Certificated/Licensed Substitutes and Non-Certificated/Licensed Overtime
1X0 & 2X0	Other Salaries and Benefits
45X	Utilities
4X0	Contracted Services
520	Textbooks
530	Library Books
5X0	Supplies and Materials
6X0 & 7X0	Capital Outlay, Equipment
81X, 82X & 83X	Redemption of Principal, Interest, Other Debt Service Payments
8X0	Insurance, Judgments, Taxes and Other Miscellaneous

**Note.** \*Subject code is required for all high school teachers. Subject code is also required of any middle school/junior high school teacher (grade levels 6 through 8), and elementary teachers who teach specific subjects (e.g., physical education, music, art). Where subject code is required, use two significant digits. Instructional level is required for all other elementary/middle school/junior high school teachers.

Table 6. Regular Education

Function Code	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1100	*SO/OI	P	O	P	N/A	P	*SO/OI	O	O	O	N/A	O

Table 7. Special Education

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1210	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1221	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1222	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1223	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1224	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1225	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1226	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1227	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1229	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1251	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1252	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1259	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1270	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1290	O	P	O	P	N/A	P	O	O	O	O	N/A	O

Table 8. Career-Technical Education

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1310	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
1330	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
1340	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
1350	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1370	*SO/OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O
1380	*SO/OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O
1390	*SO/OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O

Table 9. Adult/Continuing Education

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1410	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1420	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1430	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1440	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1450	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1460	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1490	O	P	O	P	N/A	P	O	O	O	O	N/A	O

Table 10. Other Instruction

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1910	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1990	O	P	O	P	N/A	P	O	O	O	O	N/A	O

Table 11. Support Services - Pupils

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2110	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2120	*SO	P	O	P	N/A	P	N/A	O	O	O	N/A	O

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2130	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2140	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2150	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2160	O	P	PO	P	N/A	P	N/A	O	O	O	N/A	O
2170	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2180	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2190	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

\*Subject Code 999810 for CTE only, not needed for other.

**Table 12. Support Services Instructional Staff**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2211	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2212	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2213	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2214	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2215	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2216	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2219	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2221	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2222	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2223	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2224	O	P	O	P	N/A	P	NA/	O	O	O	N/A	O
2225	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2229	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2290	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

**Table 13. Support Services – Board of Education**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2300					N/A		N/A	N/A		N/A	N/A	

Table 14. Support Services - Administration

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2410					N/A		N/A	N/A			N/A	
2416	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2217	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2420	O	P	O	P	N/A	P	N/A	N/A	O	O	N/A	O
2490					N/A		N/A	N/A			N/A	

Table 15. Fiscal Services

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2500					N/A		N/A	N/A			N/A	

Table 16. Support Service - Business

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2600					N/A		N/A	N/A			N/A	

Table 17. Operation &amp; Maintenance of Plant

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2700	O	P	O	P	O	O	N/A	N/A	O	O	N/A	O

Table 18. Support Service - Transportation

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2800					N/A		N/A	N/A			N/A	
2821	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2899	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

Table 19. Support Service - Central

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2910					N/A		N/A	N/A			N/A	
2920					N/A		N/A	N/A			N/A	
2930					N/A		N/A	N/A			N/A	
2940					N/A		N/A	N/A			N/A	
2950					N/A		N/A	N/A			N/A	
2961					N/A		N/A	N/A			N/A	
2962					N/A		N/A	N/A			N/A	
2963					N/A		N/A	N/A			N/A	
2964					N/A		NA/	N/A			N/A	
2965					N/A		N/A	N/A			N/A	
2966					N/A		N/A	N/A			N/A	
2968					N/A		N/A	N/A			N/A	
2970					N/A		N/A	N/A			N/A	
2990					N/A		N/A	N/A			N/A	

Table 20. Operation of Non-Instructional Services

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
3110											N/A	
3120											N/A	
3130											N/A	
3190											N/A	
3210											N/A	
3220											N/A	

Function Codes	Object Codes											
3230												N/A
3240												N/A
3250												N/A
3260												N/A
3290												N/A
3300												N/A
3900												N/A

Table 21. Extracurricular Activities

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
4100	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4300	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4510	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4520	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4530	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4540	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4550	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4590	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4600	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O

Table 22. Facilities Acquisition &amp; Construction Services

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
5100	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5200	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5300	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5400	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5500	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5600	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5900	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O

**Table 23. Debt Services**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>6100</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A

## Other Uses of Funds

- 7100
- 7200
- 7300

**Note.** All functions need three significant digits and will be used with only the 900 object series except the 7600 function which can be used with any object code.

- 7410
- 7420
- 7500
- 7600
- 7700
- 7900

**Note.** The following proration procedures will be used when prorations are necessary for Operational Unit and/or Subject Code for 100 and 200 within a specific Fund/Function/SCC combination.

- Object codes 112-119, 120, 130, 210, and 240 - Same proportion as 111 & 113
- Object codes 142-149, 150, 160, 220, and 250 - Same proportion as 141 & 143
- Object codes 190, 230, 260, 270, 280, and 290 - Same proportion as the sum of the 111, 113, 141, and 143 object codes.

All other prorations will be calculated using the district's ADM.

If districts choose to use more detail in a particular dimension of the coding system than is required, this detail must be used throughout that dimension or the proration routines used by the Department will be inaccurate. For example, if the instructional level (I) is used to code expenditures for supplies from the General Fund, Function 1100, Object 510, then the instructional level must be used for all supplies within that function area.

When OPU is required but not feasible, use the district-wide/undistributed OPU. When OPU is not required and not reported, the district-wide/undistributed OPU will be assumed.

## 4.5 RECEIPTS

The coding requirements for receipts are Fund/SCC and Receipt Code. The Receipt Codes are required at the level of detail indicated below.

### ***Taxes***

- 1111 General Property Tax - Real Unreserved
- 1112 General Property Tax - Real Reserved
- 1120 Tang Personal Prop Tax (GRS)
- 1130 Income Tax
- 1190 Other Receipts (Local Taxes)

### ***Tuition***

- 1211 Regular Day School
- 1212 Summer School
- 1213 Special Education
- 1214 Career-Technical Education
- 1215 Adult/Contin Ed - Basic Ed
- 1216 Adult/Contin Ed - H.S. Contin
- 1217 Adult/Contin Ed - Other Progs
- 1219 Misc. Tuition from Patrons

### ***Tuition - Other Districts***

- 1221 Regular Day School
- 1222 Summer School
- 1223 Special Education
- 1224 Career-Technical Education
- 1225 Adult/Contin Ed - Basic Ed
- 1226 Adult/Contin Ed-H.S. Contin
- 1229 Misc. Tuition - Other District

### ***Tuition - Other Sources***

- 1231 Regular Day School
- 1232 Summer School
- 1233 Special Education
- 1234 Career-Technical Education
- 1235 Adult/Contin Ed - Basic Ed
- 1236 Adult/Contin Ed - H.S. Contin
- 1239 Misc. Tuition - Other Sources
- 1290 Other Tuition

### ***Transportation Fees – Other Districts***

- 1312 Summer School
- 1313 Special School

### ***Trans Fees – Other Districts In-State***

- 1321 Regular School
- 1322 Summer School
- 1323 Special School

***Transportation Fees Other Districts Out-State***

- 1331 Regular School
- 1332 Summer School
- 1333 Special School

***Transportation Fees – Other Sources***

- 1341 Regular School
- 1342 Summer School
- 1343 Special School
- 1344 Extracurric (Student) Activ
- 1390 Other Transportation Fees

***Earnings on Investments***

- 1410 Interest on Investments
- 1420 Dividends on Investments
- 1430 Gain or Loss on Sale of Investments
- 1440 Rent Real-Property Held oor Income
- 1490 Other Earnings on Investments

***Food Services - Students***

- 1511 Sales of Breakfasts to Students
- 1512 Sale of Type A Lunch to Students
- 1513 Sales of a la Carte to Students
- 1514 Sales of Milk to Students

***Food Services - Adults***

- 1521 Sales of Breakfasts to Adults
- 1522 Sales of Type A Lunch - Adults
- 1523 Sales of a la Carte to Adults
- 1524 Sales of Milk to Adults

***Food Services – Elderly Persons***

- 1541 Sales of Breakfasts - Elderly
- 1542 Sales of Type A Lunch - Elderly
- 1543 Sales of a la Carte - Elderly
- 1544 Sales of Milk - Elderly

***Food Services – Special Functions***

- 1551 Extracurricular (Student) Activities
- 1559 Other Receipts - Special Function
- 1590 Food Services - Other Receipts

***Extracurricular Student Activities***

- 1610 Admissions
- 1620 Sales
- 1630 Dues and Fees
- 1640 Bookstore Sales
- 1690 Other Extracurricular (Student) Activities

***Classroom Materials and Fees***

- 1710 Classroom Supplies
- 1720 Sale of Workbooks
- 1730 Sale of Textbooks
- 1740 Class Fees
- 1790 Other Classroom Material & Fee

***Miscellaneous Receipts – Local Sources***

- 1810 Rentals
- 1820 Contributions & Donations - Private
- 1830 Service Provided Other Entities
- 1840 Revenue-Community Serv Activities
- 1850 Commissions
- 1860 Fines
- 1870 Charges for Self-Insurance
- 1880 Payments to Compensate for Property Tax Exemptions
- 1890 Other Miscellaneous Receipts

***Other Receipts – Local Sources***

- 1911 Premium on the Sale of Bonds and Notes
- 1912 Premium on the Sale of Refunding Bonds
- 1913 Accrued Interest on the Sale of Bonds and Notes
- 1914 Accrued Interest on the Sale of Refunding Bonds
- 1919 Other Premiums and Accrued Interest on the Sale of Debt
- 1921 Sale of Bonds
- 1922 Sale of Refunding Bonds
- 1931 Sale of Fixed Assets
- 1932 Compensation for Loss of Assets
- 1933 Sale of Personal Property
- 1934 Insurance Proceeds
- 1941 Sale of Current Year Tax Anticipation Notes
- 1942 Sale of Current Year Revenue Anticipation Notes
- 1943 Sale of Long-Term Tax Anticipation Notes
- 1944 Sale of Energy Conservation Notes
- 1949 Sale of Other Notes
- 1950 Advancements from State Solvency Assistance Fund

***Receipts from Intermediate Source***

- 2100 Unrestricted Grants-in-Aid
- 2200 Restricted Grants-in-Aid
- 2300 Revenue for/on Behalf School District
- 2400 Revenue in Lieu of Taxes

***Receipts from State Sources***

- 3100 Unrestricted Grants-in-Aid
- 3110 School Foundation Basic Allowance
- 3120 Special Education
- 3131 10 and 2.5 Percent Rollbacks
- 3132 Homestead Exemption
- 3133 \$10,000 Personal Property Tax Exemption

3134	Electric Deregulation Property Tax Replacement
3135	Tangible Personal Property Tax Loss
3139	Other Property Tax Allocations
3140	Career-Technical Education
3150	Pupil Transportation
3160	Disadvan Pupil Impacted Aid
3170	Bus Purchase Allowance
3180	School Lunch
3190	Other Unrestrc Grants-In-Aid
3211	Disadvantaged Pupil Impact Aid
3212	Bus Purchase Allowance
3213	School Lunch
3214	Textbook - Instructional Materials
3219	Other Restricted Grants-in-Aid Received from the State
3220	Restricted Grants-in-Aid Received from State Gov't through Intermediate Sources
3300	Revenue for/on Behalf School District
3400	Revenue in Lieu of Taxes

### ***Receipts from Federal Sources***

4110	Unrestricted Grant Direct - Federal Government
4120	Unrestricted Grant Federal from State
4130	Unrestricted Grant Federal from Intermediate
4210	Restricted Grant Direct - Federal Government
4220	Restricted Grant Federal from State
4230	Restricted Grant Federal from Intermediate
4300	Revenue for/on Behalf School District
4400	Revenue in Lieu of Taxes

### ***Other Revenue Sources***

5100	Transfers-in
5210	Advances in - Initial
5220	Advances in - Return
5300	Refund of Prior Year Expenditures

## 4.6 FINANCIAL RECORDS

### 4.6.1 CASH RECORD (QC)

To be provided for each Fund/Special Cost Center.

**Table 24.**

<b>Data Element</b>	<b>Definition</b>
Transaction Indicator <sup>2</sup>	Numerical identifier to denote specific accounting transaction.
Fund (QC110)	Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
Special Cost Center (QC120)	Four-digit code that tracks costs for temporary or specific needs in defining funds.
Account Description <sup>2</sup>	Description of account structure as maintained by State Auditor.
Fund Type <sup>2</sup>	Funds shall be one of the following types: Governmental, Fiduciary, or Proprietary.
ODE Brief Description (QC185)	Description of Fund/Special Costs Center based on a list found in Chapter 5, Section 5.4.0.1
Fund Class (QC200)	General Fund, Special Revenue, Capital Project, Debt Service, Agency, Enterprise, Internal Service, Permanent, Private Purpose Trust, Investment Trust, Pension Trust
July 1 Cash Balance (QC 210)	Beginning fiscal year available cash
Fiscal Year Receipts (QC220)	Receipts capable of being expended
Fiscal Year Expend (QC230)	Monies expended during fiscal year for goods or services.
Current Cash Encumbered (QC240)	Monies encumbered for orders in process.
Current Fund Balance (QC250)	Balance of particular fund at given time.
Current Payables (QC260)	Invoices for goods/services received and not yet (optional) paid.

<sup>2</sup> This element is not submitted to ODE.

## 4.6.2 EXPENDITURE RECORD (QC)

To be provided for each account number as indicated in the financial detail documentation.

**Table 25.**

<b>Data Element</b>	<b>Definition</b>
Transaction Indicator <sup>3</sup>	Numerical identifier to denote specific accounting transaction.
Fund (QC110)	Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
Special Cost Center (QC120)	Four-digit code that tracks costs for temporary or specific needs in defining funds.
Function (QC130)	Four-digit code which classifies expenditures for comparisons of data.
Object (QC140)	Three-digit code assigned by Auditor's Office to define expenditure as "goods or service".
Subject (QC150)	Six-digit code which identifies specific educational costs.
Operational Unit (QC160)	Three-digit code which identifies the permanent operational entity.
Instructional Level (QC170)	Two-digit code which specifies the various grades or educational levels in the district.
Job (QC180)	Three-digit code to relate staff costs to assigned activity.
Prior Fiscal Year Encumbered (QC270)	(Also known as previous year carry-over appropriation) Monies encumbered from previous fiscal year and carried-over into new fiscal year.
Fiscal Year Total Appropriation (QC280)	Budget showing projected spending for current fiscal year.
Fiscal Year Actual Expenditure (QC290)	Total monies expended for fiscal year.
Current Encumbered (QC300)	Monies encumbered, but goods/services not received.

<sup>3</sup> This element is not submitted to ODE.

### 4.6.3 RECEIPT RECORD (QC)

To be provided for each fund/SCC/receipt code as indicated in the financial detail documentation.

**Table 26.**

<b>Data Element</b>	<b>Definition</b>
Fiscal Year Estimated Revenue (QC320)	Forecast of expendable revenue to be received during fiscal year.
Fiscal Year Actual Receipts (QC330)	Actual monies received during fiscal year.
Fiscal Year Receivable (QC340)	Monies due the district, but not yet (optional) received.

## 4.6.4 OPERATIONAL UNIT (OPU) DESCRIPTION RECORD (QC)

If the OPU is a school building, use the building IRN for the entity IRN. If the OPU is not a school building and refers to district wide expenditures, the district IRN should be used for the entity IRN and the entity type should be blank. If the OPU is the central office then the entity IRN should be the district IRN and the entity type should be a "C".

### *Exhibit 1 – Cash and Fund Balance Reconciliation – End of Fiscal Year*

Cash and Fund Balance Reconciliation is designed to disclose the position of the school district as of the last day of the fiscal year.

**Table 27.**

<b>Data Element</b>	<b>Definition</b>
Cash on Hand	The amounts of Petty Cash, Change Cash and Cash with Fiscal Agent [amount of money evidenced by warrants recorded in the fiscal agent's records on behalf of the Board, but not charged against the fiscal agent's depository (bank) balance] is listed.
Total Balances, End of Year	The sum of the "Total Depository Balances," "Total Adjustments to Bank Balance," "Total Investments and Total Cash on Hand."
Fund Balances	The fund balances are totaled by classification and are listed in the Sub-total's column.
Total Balances of all Cash and Investments, End of Year	The Total Balances All Funds.
Other Depository Balances	The total of the depository (bank) balances, of the payroll, other clearance accounts, bond and coupon accounts.

### *Schedule of Federal Assistance*

Listing of federal programs and governmental agency administering the program monies. Occurs in Summary and Detail.

**Table 28.**

<b>Data Element</b>	<b>Definition</b>
Entity Name (QC360)	District or subdivision receiving funds.
County Name (QC740)	County in which district is located.
Fiscal Year Ending (QC750)	Fiscal year in which report is being made.
Total Federal Receipt Group (QC760)	Federal agency that administers program.
CFDA Number (QC780)	Five-digit number from grantor that identifies that program.
Grant Title (QC790)	Description of and name given to the federal program supplying federal monies.
USAS Fund (QC110)	Fund which receives the federal monies.
USAS Special Cost Center (QC120)	Special cost center for fund, if applicable.
Federal Contribution Received in Current Fiscal Year (QC810)	All monies received and available for expenditures during the current fiscal year.
Federal Expenditure during current Fiscal Year (QC820)	Amount of Expenditures of federal funds.

**Statement R**

Civil proceedings information sheet that contains all data pertaining to any civil proceedings pending in court involving the Board of Education.

**Schedule of Capital Assets**

This schedule is a capital asset summary. It shows beginning balances, additions, and reductions. It is to be submitted in the H reporting period.

Name	
Capital Assets Code (QC971)	Three character code as defined below
Capital Assets Code Old Balance (QC972)	Starting balance, June 30 prior fiscal year, for this particular Capital Assets Code
Capital Assets Code Additions (QC973)	Amounts to be added for the current fiscal year to the starting balance
Capital Assets Code Deduction (QC974)s	Amounts to be subtracted for the current fiscal year from the starting balance

**Capital Assets Code**

Record Field Number	QC971
Definition	An acronym indicating the Capital Asset related to each reported balance, addition, or deduction

**Valid Options**

- DBI Depreciable Capital Assets, Buildings and Building Improvements
- DBK Depreciable Capital Assets, Books
- DFE Depreciable Capital Assets, Furniture, Fixtures and Equipment
- DIN Depreciable Capital Assets, Infrastructure
- DLI Depreciable Capital Assets, Land Improvements
- DVE Depreciable Capital Assets, Vehicles
- LBI Accumulated Depreciation, Buildings and Building Improvements
- LBK Accumulated Depreciation, Books
- LFE Accumulated Depreciation, Furniture, Fixtures and Equipment
- LIN Accumulated Depreciation, Infrastructure
- LLI Accumulated Depreciation, Land Improvements
- LVE Accumulated Depreciation, Vehicles
- NDC Capital Assets not being depreciated, Construction in Progress
- NDL Capital Assets not being depreciated, Land

**Reporting Instructions.** The following definitions determine the category in which an amount should be included.

**Land** - A fixed asset account which reflects the acquisition value of the land owned by the school district. This account includes the purchase price and costs such as legal fees, filing and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

**Land Improvements** - A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at the time of acquisition.

**Buildings and Building Improvements** - A fixed asset account which reflects the acquisition value of permanent structures, used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

**Furniture, Fixtures, and Equipment** - Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.

**Vehicles** – Examples are trucks, cars, and buses.

**Infrastructure** – Example is sewage treatment plant.

**Books** – Examples are textbooks and library books.

**Construction in Progress** - The cost of construction work undertaken but not yet completed.

### 4.6.5 FIVE-YEAR FORECAST RECORD (QF)

The five-year forecast is a financial projection required by Sub. HB 412. For details or assistance in preparing the forecast contact the State Auditors Office or the Office of School Finance. The Auditors Office maintains a web site with the latest HB 412 information at: Auditor's HB 412 Information.

A five-year forecast is required of all city, local, exempted village school districts, joint vocational (see ORC §5705.391 and 3301-92-04 of the Ohio Administrative Code). The five-year forecast consists of three years of historical data, projections for the current year and four ensuing years, the ADM forecast, and a summary of key assumptions. For details or assistance in preparing AMD forecasts contact your Area Coordinator or the Office of School Finance.

The initial five-year forecast must be submitted through EMIS by October 31st of each year (reporting period P). Districts are also required to submit an updated forecast through EMIS between April 1st and May 31st of each year. Both the five-year projections and the forecast notes must be successfully submitted to EMIS in order to meet these statutory requirements.

The remainder of this section describes the fields required on the five-year forecast. See desc\_forecast\_rec for the detailed record layout.

#### **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 29. 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
1.050	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 30. 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

Line #	Description	Revenue Codes
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 31. 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
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
<b>5.0 Other Financing Uses</b>		
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 & 5.0400

**Table 32. 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 33. 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 34. Estimated Encumbrances June 30**

Line #	Description	Object Codes
8.010	Estimated Encumbrances June 30	

**Table 35. 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	
9.050	Debt Service	
9.060	Property Tax Advances	
9.070	Bus Purchases	
9.080	Subtotal	Total of lines 9.010 through 9.070

**Table 36. 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 37. Revenue from Replacement / Renewal Levies**

Line #	Description	Object Codes
11.010	Income Tax - Renewal	
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 38. 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 + 11.3

**Table 39. 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 40. Revenue from Future State Advancements**

Line #	Description	Revenue Codes
14.010	Revenue from Future State Advancements	

**Table 41. 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 42. ADM Forecasts**

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

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.  $[(\text{Year 2} - \text{Year 1}) + (\text{Year 3} - \text{Year 2})] / 2$ .

***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.

***Five-Year Forecast Notes (QN)***

The five-year forecast is not complete unless accompanied by the Notes to all forecasts (ADM and five-year forecast). The notes contain explanations of the assumptions used to calculate the forecast. The Five-Year Forecast Notes Record must be used to submit the notes. Each record contains one line of text for the notes. Up to 99,999 lines may be submitted as necessary. This record is very simple and only includes the relevant fields described below.

***Line Number (QN050)***

Indicates the relative line number of the text within the notes. The text will be kept in line number order regardless of the order of the physical records. The line numbers should start from one (1) and be numbered consecutively.

***Note Text Line (QN060)***

Contains a single line of text for the notes. The text line must contain only printable characters and may not include any special characters for formatting, line feeds, etc. If blank lines are to be included, then a record with a blank text line may be submitted.