

Sponsor Expenditure Reporting

Background: Ohio Law ([Ohio Revised Code 3314.025](#)) now requires each sponsor of a community school to submit a report to the Ohio Department of Education detailing expenditures made to provide oversight, monitoring and technical assistance to the community school(s) it sponsors. Expenditure reporting begins with the 2016-2017 school year, and the first submission deadline is Aug. 15, 2017.

OHIO DEPARTMENT OF EDUCATION REQUIREMENT:

- Community school sponsors are required to report all expenditures using the Auditor of State's Uniform School Accounting System. See the [Uniform School Accounting System User Manual](#) for more information.
- Starting in FY17, traditional districts, educational service centers and joint vocational school districts are required to report revenue from community school sponsorship fees with a new revenue receipt code. The department of education requested the Auditor of State to create a new receipt code to track community school revenues. Receipt Code 1831 – *Community School Sponsorship Fees* is available starting in FY16-17. The USAS manual will be updated to reflect this change.
- For sponsors who are traditional districts, educational service centers and joint vocational school districts, a designated special cost center is required to track activity related to community school sponsor activities. All sponsors should report revenues and expenditures associated with sponsoring a community school with the special cost center of 9886. This allows the department to isolate expenditures in a system traditional districts and educational service centers use and are familiar with. With this special cost center, the department will isolate expenditures associated with community school sponsorship without creating a separate reporting system. All activities and expenditures associated with community school sponsorship use the special cost center of 9886.
- For community school sponsors that are not traditional districts or educational service centers, an excel spreadsheet detailing expenses by fund and function is required.
- Following the USAS User Manual, sponsors must report expenditures by Fund (pg. 15), Function (pg. 19), Object (pg. 35) and special cost center (using 9886).
 - Function represents a broad area of programs or activities into which expenditures are classified. At the highest level, functions are separated into instruction, supporting services, non-instructional/shared services, extracurricular activities, facilities acquisition, debt service and other use of funds.
 - Object codes further identify expenditures and distinguish between salaries, benefits, purchased services, supplies and materials, capital outlay, other objects and other use of funds.
 - The fund dimension also is required, although if the only source of funds used to support sponsorship are sponsorship fees, this is reflected as General Revenue Fund expenditures (Fund 001).
 - The USAS User Manual details where more specific reporting is required and when it is allowable to report higher-level information (example, fiscal services vs. budgeting, accounts receivable, payroll, accounting, auditing, etc.).
- For sponsors that outsource a major function of oversight (more than 20 percent of sponsor activities), technical assistance or compliance, the sponsor should report in greater detail than a "purchased service" following the guidance above.
- Expenditure reporting is due to the Ohio Department of Education by Aug. 15. If the reporting window for EMIS financial data remains open past Aug. 15, the department will use the sponsor's final data submission. Non-school sponsors will receive the same opportunity to revise their data submissions past August 15 as EMIS reporting entities.
- Non-school sponsors must submit expenditure reporting using the Excel spreadsheet to the Ohio Department of Education via Epicenter by Aug. 15.
- Sponsors may contact the designated area coordinator or fiscal consultant for technical assistance.