# ODE EMIS MANUAL 

Section 6.3:<br>Expenditure (QC) Record

O10 $\begin{aligned} & \text { Department } \\ & \text { of Education }\end{aligned}$

Version 3.1
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## Revision History

The revision history sections of the EMIS Manual provide a means for readers to easily navigate to the places where updates have occurred. Significant changes and updates are indicated through red text for additions and strikethroughs for deletions. Minor changes - such as typos, formatting, and grammar corrections or updates-are not marked.

| Version | Date | Effective Date <br> (FY \& Reporting <br> PeriodData Set) | Change \# | Description |
| :--- | :--- | :--- | :--- | :--- |
| $\underline{3.1}$ | $\underline{4 / 4 / 16}$ | $\underline{\text { FY16 }}$ |  | $\underline{\text { Added Coming Changes section. }}$ |
| 3.0 | $\underline{12 / 13 / 15}$ | $\underline{\text { FY15H }}$ | Updated language to reflect shift from <br> reporting periods to FY15 reporting. |  |
| 2.0 | $5 / 14 / 14$ | FY14H | 1029 | Clarify OPU usage for all zeros and <br> building-level OPUs. |
| 2.0 | $5 / 14 / 14$ | FY14H | $1005 / 1006$ | Deleted function codes no longer used, <br> added new function codes, added function <br> codes that now require an OPU, condensed <br> function codes that can now be reported at a <br> lower level of detail. |
| 2.0 | $5 / 15 / 14$ | FY14H | 1014 | Updated per earlier H reporting. |
| 1.1 | $8 / 20 / 2013$ | FY13H | 1027 | Added file layout content missed during <br> conversion to new manual format. |

## Coming Changes

The coming changes sections of the EMIS Manual provide a means to share with the field currently known information about upcoming changes. The final details of these changes have not all been determined at this time, however, those currently known are included here. Once all relevant details of the change(s) are known, the main text of the EMIS Manual section will be updated and the change(s) will be removed from this list.

At this time, there are no known FY16 EMIS changes that will impact the Expenditure (QC) Record.

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### 6.3 EXPENDITURE RECORD (QC)

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

## Required Reporting PeriodsCollection Request

The Expenditure Record is to be reported for the Financial (H) reporting periodCollection
Request.

## General Guidelines

Table 1.

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

## 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. If an operational unit is required, the OPU code that is reported must also be reported in the Operational Unit Description Record. If the expenditure is district-wide in nature, then the OPU reported for the expenditure must be " 000 ".

Table 2. Codes Used in the Following Tables

| Code | Definition |
| :--- | :--- |
| S | Subject Code |


| Code | Definition |
| :--- | :--- |
| 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 |

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 3. Regular Education
Function Code Object Codes

|  | $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | 2X0 |  |  | $\mathbf{8 3 X}$ | 7X0 | 82X |  |  |  |
|  | $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 4 4}$ |  |  |  |  |  |  |  |  |  |  |  |  |
|  | *SO/OI | P | O | P | N/A | P | *SO/OI | O | O | O | N/A | O |

Table 4. Special Education

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{array}{\|l\|} \hline 111 \\ 113 \\ 142 \\ 144 \\ \hline \end{array}$ | $\begin{aligned} & 112 \\ & 114 \end{aligned}$ | $\begin{aligned} & 141 \\ & 143 \end{aligned}$ | $\begin{aligned} & \text { 1X0 } \\ & \text { 2X0 } \end{aligned}$ | 45X | 4X0 | $\begin{array}{\|l\|} \hline 520 \\ 83 X \end{array}$ | $\begin{aligned} & 530 \\ & 7 \mathrm{X0} \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { 5X0 } \\ \text { 82X } \\ \hline \end{array}$ | 6X0 | 81X | 8X0 |
| 1230 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1240 | 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 5. Career-Technical Education
Function Codes Object Codes

|  | $\begin{aligned} & 111 \\ & 113 \\ & 142 \\ & 144 \\ & \hline \end{aligned}$ | $\begin{aligned} & 112 \\ & 114 \end{aligned}$ | $\begin{aligned} & \hline 141 \\ & 143 \end{aligned}$ | $\begin{aligned} & \text { 1X0 } \\ & \text { 2X0 } \end{aligned}$ | 45X | 4X0 | $\begin{aligned} & \hline 520 \\ & \text { 83X } \end{aligned}$ | $\begin{array}{\|c\|} \hline 530 \\ 7 \times 0 \end{array}$ | $\begin{aligned} & \text { 5X0 } \\ & \text { 82X } \end{aligned}$ | 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 |
| 1370 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1380 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1390 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |

Table 6. Adult/Continuing Education

| 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 |  |  |  |  |  |  |  |  |  |  |  |
| 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 7. Other Instruction

| 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 |  |  |  |  |  |  |  |  |  |  |  |
| 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 8. Support Services - Pupils

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
|  | 113 | 114 | 143 | 2X0 |  |  | 83X | 7X0 | 82X |  |  |  |
|  | $142$ |  |  |  |  |  |  |  |  |  |  |  |
| 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 |
| 2121 | O | O | O | O | N/A | O | N/A | O | O | O | N/A | O |
| 2130 | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
| 2131 | O | O | O | O | N/A | O | N/A | O | O | O | N/A | O |
| 2140 | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
| 2141 | O | O | O | O | N/A | O | N/A | O | O | O | N/A | O |
| 2150 | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
| 2151 | O | O | O | O | N/A | O | N/A | O | O | O | N/A | O |
| 2170 | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
| 2171 | O | O | O | O | N/A | O | 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 9. Support Services Instructional Staff
Function Codes Object Codes

| 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| $\mathbf{1 1 3}$ | 114 | 143 | 2X0 |  |  | 83X | 7X0 | 82X |  |  |  |
| $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 4 4}$ |  |  |  |  |  |  |  |  |  |  |  |


| Function Codes | Object Codes |
| :--- | :--- |



Table 10. Support Services - Board of Education
Function Codes $\operatorname{Object}$ Codes

| $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | 1X0 | 45X | 4X0 | $\mathbf{5 2 0}$ | $\mathbf{5 3 0}$ | $\mathbf{5 X 0}$ | $\mathbf{6 X 0}$ | $\mathbf{8 1 X}$ | $\mathbf{8 X 0}$ |  |
| :---: | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | 2X0 |  |  | $\mathbf{8 3 X}$ | $\mathbf{7 X 0}$ | $\mathbf{8 2 X}$ |  |  |  |
|  | $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 4 4}$ |  |  |  |  |  |  |  |  |  |  |  |  |

Table 11. Support Services - Administration
Function Codes Object Codes

|  | $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | $\mathbf{1 X 0}$ | $\mathbf{4 5 X}$ | $\mathbf{4 X 0}$ | $\mathbf{5 2 0}$ | $\mathbf{5 3 0}$ | $\mathbf{5 X 0}$ | $\mathbf{6 X 0}$ | $\mathbf{8 1 X}$ | $\mathbf{8 X 0}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | $\mathbf{2 X 0}$ |  |  | $\mathbf{8 3 X}$ | $\mathbf{7 X 0}$ | $\mathbf{8 2 X}$ |  |  |  |
|  | $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 4 4}$ |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |  |
| $\mathbf{2 4 1 0}$ |  |  |  |  | O |  |  |  |  |  |  |  |
| $\mathbf{2 4 1 7}$ | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
| $\mathbf{2 4 2 0}$ | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
| $\mathbf{2 4 9 0}$ | O | P | O | P | N/A | P | N/A | N/A | O | O | N/A | O |
|  | O | O | O | O | N/A | O | N/A | N/A | O | O | N/A | O |

Table 12. Fiscal Services

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

Table 13. Support Service - Business Function Codes Object Codes

|  | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 113 | 114 | 143 | 2X0 |  |  | 83X | 7X0 | 82X |  |  |  |
|  | 142 |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 4 4}$ |  |  |  |  |  |  |  |  |  |  |  |  |

Table 14. Operation \& Maintenance of Plant

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
|  | 113 | 114 | 143 | 2X0 |  |  | 83X | 7X0 | 82X |  |  |  |
|  | $\begin{aligned} & 142 \\ & 144 \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |
| 2700 | O | P | O | P | O | O | N/A | N/A | O | O | N/A | O |

Table 15. Support Service - Transportation

## Function Codes Object Codes

|  | $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | $\mathbf{1 X 0}$ | $\mathbf{4 5 X}$ | $\mathbf{4 X 0}$ | $\mathbf{5 2 0}$ | $\mathbf{5 3 0}$ | $\mathbf{5 X 0}$ | $\mathbf{6 X 0}$ | $\mathbf{8 1 X}$ | $\mathbf{8 X 0}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | $\mathbf{2 X 0}$ |  |  | $\mathbf{8 3 X}$ | $\mathbf{7 X 0}$ | $\mathbf{8 2 X}$ |  |  |  |
|  | $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 4 4}$ |  |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{2 8 0 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 8 2 1}$ | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |
|  | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |

Table 16. Support Service - Central

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | $\mathbf{1 X 0}$ | $\mathbf{4 5 X}$ | $\mathbf{4 X 0}$ | $\mathbf{5 2 0}$ | $\mathbf{5 3 0}$ | $\mathbf{5 X 0}$ | $\mathbf{6 X 0}$ | $\mathbf{8 1 X}$ | $\mathbf{8 X 0}$ |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | $\mathbf{2 X 0}$ |  |  | $\mathbf{8 3 X}$ | $\mathbf{7 X 0}$ | $\mathbf{8 2 X}$ |  |  |  |
|  | $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{2 9 1 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 2 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 3 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 4 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 5 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 5 3}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 7 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |
| $\mathbf{2 9 9 0}$ |  |  |  |  | N/A |  | N/A | N/A |  |  | N/A |  |

Table 17. Operation of Non-Instructional/Shared Services

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & 111 \\ & 113 \\ & \mathbf{1 4 2} \\ & \mathbf{1 4 4} \\ & \hline \end{aligned}$ | $\begin{aligned} & 112 \\ & 114 \end{aligned}$ | $\begin{aligned} & 141 \\ & 143 \end{aligned}$ | $\begin{aligned} & \text { 1X0 } \\ & \text { 2X0 } \end{aligned}$ | 45X | 4X0 | $\begin{aligned} & \text { 520 } \\ & \text { 83X } \end{aligned}$ | $\begin{aligned} & 530 \\ & 7 \times 0 \end{aligned}$ | $\begin{aligned} & \text { 5X0 } \\ & \text { 82X } \end{aligned}$ | 6X0 | 81X | 8X0 |
| 3110 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3120 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3130 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3190 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3210 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3220 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3230 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3240 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3250 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3260 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3290 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3300 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3400 |  |  |  |  |  |  |  |  |  |  | N/A |  |
| 3900 |  |  |  |  |  |  |  |  |  |  | N/A |  |

Table 18. Extracurricular Activities

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
|  | 113 | 114 | 143 | 2X0 |  |  | 83X | 7X0 | 82X |  |  |  |
|  | $142$ |  |  |  |  |  |  |  |  |  |  |  |
| 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 19. Facilities Acquisition \& Construction Services
Function Codes Object Codes

|  | $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | $\mathbf{1 X 0}$ | $\mathbf{4 5 X}$ | $\mathbf{4 X 0}$ | $\mathbf{5 2 0}$ | $\mathbf{5 3 0}$ | $\mathbf{5 X 0}$ | $\mathbf{6 X 0}$ | $\mathbf{8 1 X}$ | $\mathbf{8 X 0}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | $\mathbf{2 X 0}$ |  |  | $\mathbf{8 3 X}$ | $\mathbf{7 X 0}$ | $\mathbf{8 2 X}$ |  |  |  |
|  | $\mathbf{1 4 4}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{5 1 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |
| $\mathbf{5 2 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |
| $\mathbf{5 3 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |
| $\mathbf{5 4 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |
| $\mathbf{5 5 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |
| $\mathbf{5 6 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |
| $\mathbf{5 9 0 0}$ | O | P | O | P | P | P | $\mathrm{N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ | O | O | $\mathrm{N} / \mathrm{A}$ | O |

Table 20. Debt Services

| Function Codes | Object Codes |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{1 1 1}$ | $\mathbf{1 1 2}$ | $\mathbf{1 4 1}$ | $\mathbf{1 X 0}$ | $\mathbf{4 5 X}$ | $\mathbf{4 X 0}$ | $\mathbf{5 2 0}$ | $\mathbf{5 3 0}$ | $\mathbf{5 X 0}$ | $\mathbf{6 X 0}$ | $\mathbf{8 1 X}$ | $\mathbf{8 X 0}$ |
|  | $\mathbf{1 1 3}$ | $\mathbf{1 1 4}$ | $\mathbf{1 4 3}$ | $\mathbf{2 X 0}$ |  |  | $\mathbf{8 3 X}$ | $\mathbf{7 X 0}$ | $\mathbf{8 2 X}$ |  |  |  |
|  | $\mathbf{1 4 2}$ |  |  |  |  |  |  |  |  |  |  |  |
| $\mathbf{6 1 0 0}$ | 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. This does not apply to instructional level, which is not currently used for proration by ODE.

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.

## Defining a Unique Record

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

| Record Name | Record | Required Fields | Number |
| :--- | :--- | :--- | :--- |
| Expenditure Record |  | Fund | QC110 |
|  |  | Special Cost Center | QC120 |
|  |  | Function | QC130 |
|  | QC140 |  |  |
| Subject | QC150 |  |  |
| Operational Unit | QC160 |  |  |
|  |  | Instructional Level | QC170 |
|  |  | Job | QC180 |

### 6.3 Expenditure Record File Layout

| Number | Position | Name | PIC/Size |
| :--- | :--- | :--- | :--- |
|  | $1-8$ | Filler | PIC 9(8) |
| QC010 | $9-10$ | Sort Type | PIC X(2) |
|  |  | Always "QC" |  |
|  | 11 | Filler | PIC X |
| QC020 | $12-15$ | Fiscal Year, e.g., 2010 (CCYY) | PIC X(4) |
| QC030 | 16 | Reperting PeriodData Set |  |
|  |  | H - Financial | PIC X(6) |
| QC040 | $17-22$ | District IRN | PIC X(3) |
| QC050 | $23-25$ | Schedule Sequence | PIC 9(3) |
| QC060 | $26-28$ | Schedule Frequency | PIC 9(4) |
| QC070 | $29-32$ | Line Number | PIC X(3) |
| QC080 | $33-35$ | Schedule Number | PIC X(2) |
|  | $36-37$ | Filler | PIC X(3) |
| QC110 | $38-40$ | Fund | PIC X(4) |
| QC120 | $41-44$ | Special Cost Center | PIC X(4) |
| QC130 | $45-48$ | Function | PIC X(3) |
| QC140 | $49-51$ | Object | PIC X(6) |
| QC150 | $52-57$ | Subject | PIC X(3) |
| QC160 | $58-60$ | Operational Unit | PIC X(2) |
| QC170 | $61-62$ | Instructional Level | PIC X(3) |
| QC180 | $63-65$ | Job | PIC S9(9)V99(s) |
| QC270 | $66-77$ | Prior Fiscal Year Encumbered (also known as Previous Year Carry- |  |
| over Appropriation) | Parion |  |  |
| QC280 | $78-89$ | Fiscal Year Total Appropriation | PIC S9(9)V99(s) |
| QC290 | $90-101$ | Fiscal Year Actual Expenditures | PIC S9(9)V99(s) |
| QC300 | $102-113$ | Current Encumbered | PIC X |
| QC305 | 114 | General Fund Debt-Bond Retire Fund |  |
|  | $115-300$ | Filler | PIC X(186) |

