

# **ODE EMIS MANUAL**

## **Section 7.2: Five-Year Forecast (QF) Record**



**Version 3.1**  
December 28, 2017

## 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 (FY & Data Set)	Change #	Description
<u>3.1</u>	<u>12/28/17</u>	<u>FY18</u>		<u>No FY18 changes.</u>
3.0	9/12/17	FY17	NA	No FY17 changes.
2.1	4/5/16	FY16		Added Coming Changes section.
2.0	12/16/15	FY15P		Updated language to reflect shift from reporting periods to FY15 reporting.

## 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 additional FY18 EMIS changes known to impact the Five-Year Forecast (QF) Record.*

# TABLE OF CONTENTS

REVISION HISTORY .....	II
COMING CHANGES .....	II
<b>TABLE OF CONTENTS.....</b>	<b>III</b>
<b>7.2 FIVE-YEAR FORECAST (QF) RECORD.....</b>	<b>3</b>
<i>Required Collection Request.....</i>	<i>3</i>
GENERAL GUIDELINES .....	3
<i>Category/Line Number (QF050).....</i>	<i>3</i>
<i>Prior Year's Actual (QF060) .....</i>	<i>5</i>
<i>Average Annual Change (QF070).....</i>	<i>6</i>
<i>Forecasted Year's Amounts (QF080).....</i>	<i>6</i>
<i>Defining a Unique Record.....</i>	<i>6</i>
<b>7.2 FIVE-YEAR FORECAST (QF) RECORD FILE LAYOUT .....</b>	<b>7</b>

## 7.2 FIVE-YEAR FORECAST (QF) RECORD

### *Required Collection Request*

The Five-Year Forecast (QF) Record is to be reported in the Five-Year Forecast (P) Collection Request.

### **GENERAL GUIDELINES**

#### *Category/Line Number (QF050)*

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

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

**Table 1. Revenue**

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

**Table 2. Other Financing Sources**

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

**Table 3. Expenditures**

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

Line #	Description	Object Codes
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 & 5.040

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

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

**Table 5. Cash Balance July**

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

**Table 6. Estimated Encumbrances June 30**

Line #	Description	Object Codes
8.010	Estimated Encumbrances June 30	

**Table 7. Reservation of Fund Balance**

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

**Table 8. Fund Balance June 30 for Certification of Appropriations**

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

**Table 9. Revenue from Replacement / Renewal Levies**

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

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

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

**Table 11. Revenue from New Levies**

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

**Table 12. Revenue from Future State Advancements**

Line #	Description	Revenue Codes
14.010	Revenue from Future State Advancements	

**Table 13. Unreserved Fund Balance June 30**

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

**Table 14. ADM Forecasts**

Line #	Description	
20.010	Kindergarten - ADM count	
20.015	Grades 1-12 - ADM count	

**Table 15. Required Disclosure Items**  
 Captured as Expenditures from fund 532

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

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

### ***Prior Year's Actual (QF060)***

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

***Average Annual Change (QF070)***

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

***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.

***Defining a Unique Record***

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

Required Field	Number
Category/Line Number	QF050

## 7.2 FIVE-YEAR FORECAST (QF) RECORD FILE LAYOUT

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