

**EXPENDITURE AMOUNTS BY CATEGORY
(CSV_CCYYH_FIN_EXPND_AMT_BY_CAT)
(TXT_CCYYH_FIN_EXPND_AMT_BY_CAT)
REPORT EXPLANATION**

Education Management Information System (EMIS)



Revision Date October 16, 2013

**Prepared by
Office of Data Quality and Governance**

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Revision History

The revisions to this document are listed in the table below.

Version	Date of revision	Who?	What?	Why?	Date of Implementation
1.0	8/23/2013	Wagner	Created new expenditure by category report explanation.	Provide information about expenditures by category included in new expenditure ranking reports.	
	10/2/13	Wagner	Added “Not Valid” description for expenditures reported with invalid fund, function, or object codes.	These are expenditures that cannot be properly assigned to a category due to invalid data.	
	10/16/13	Wagner	Added description and sample of summary text report.	Provide summary data to districts on expenditures by category.	

Report Overview

General Description and Significance

These reports provide districts with information on how expenditures related to the education of students are organized into a new series of classroom, non-classroom, and non-operating categories. Expenditures assigned to a specific category are used in the per-pupil expenditure calculations that determine rankings. Expenditures displayed in both the CSV file and text report are actual amounts as submitted by districts and not adjusted on a per-pupil basis. The text report also provides districts with information on how expenditures are organized by the legacy categories used in the previous Expenditure Flow Model.

Certain expenditures not related to the instruction of students are excluded from the per-pupil expenditure calculations that determine rankings. They are listed in these reports as “Excluded Expenditures”.

Expenditure data for all traditional public school districts (city, exempted village, local), community schools, joint vocational school districts, and STEM districts are taken from year-end financial records submitted to the Education Management Information System (EMIS).

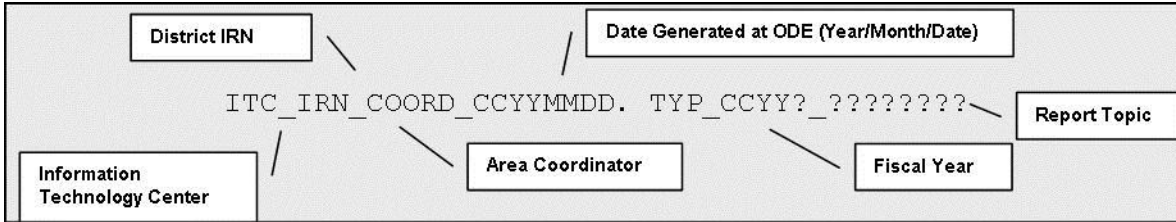
District recipients of these reports should use this information to ensure that expenditures are coded properly according to Uniform School Accounting System (USAS) standards so that accurate amounts are reflected in the per-pupil expenditure calculations. Districts should pay special attention to records coded as “NV” (Not Valid). These represent records that were submitted to EMIS with invalid fund, function, or object codes and thus cannot be assigned to the proper expenditure category.

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Report Name and Timing

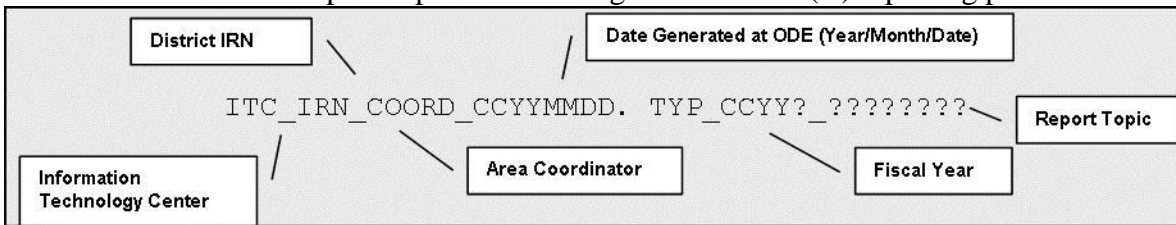
The file name for the CSV file is:

ITC_IRN_COORD_CCYYMMDD.CSV_CCYYH_FIN_EXPND_AMT_BY_CAT; its components are described below. This report is produced during the Financial (H) reporting period.



The file name for the text report is:

ITC_IRN_COORD_CCYYMMDD.TXT_CCYYH_FIN_EXPND_AMT_BY_CAT; its components are described below. This report is produced during the Financial (H) reporting period.



ODE Processing

Process Description

A report is to be distributed to each traditional public school district (city, exempted village, local), Community School, STEM District, and JVSD that submits data during the Financial (H) reporting period

Data Source

Expenditure data come from the QC (EXPENDITURE RECORD and OPERATIONAL UNIT DESCRIPTION RECORD) tables in the EMIS data base.

Submitted Data Used in Report

Element Name	Record Field #	File Name	Special Notes
District IRN	QC040	<i>Expenditure</i>	
District Name		<i>OEDS</i>	
ITC Name		<i>OEDS</i>	
Fund Code	QC110	<i>Expenditure</i>	
Special Cost Center	QC120	<i>Expenditure</i>	
Function Code	QC130	<i>Expenditure</i>	
Object Code	QC140	<i>Expenditure</i>	
Subject Code	QC150	<i>Expenditure</i>	

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Element Name	Record Field #	File Name	Special Notes
Operational Unit	QC160	<i>Operational Unit Description</i>	
Entity Type	QC365	<i>Operational Unit Description</i>	
Instructional Level Code	QC170	<i>Expenditure</i>	
Job Code	QC180	<i>Expenditure</i>	
Actual Expenditure Amount	QC290	<i>Expenditure</i>	

Derived Data Used in Report

The following derived elements are explained in the following sections:

- Inclusion Flag
- Category Code
- Category Description
- Legacy Category Code
- Legacy Category Description
- General Funds Flag

Report Selection Criteria

Determining what expenditure data to use:

Data are selected from the current fiscal year of the year-end student data.

Records are selected when

- SCHOOL YEAR = current fiscal year of the year-end student data
- REPORTING PERIOD = "H"
- District is a traditional district, a Community School, a Joint Vocational School District (JVSD), or a STEM district

Determining which expenditures to exclude:

Expenditures to be excluded are determined by looking in sequential order at specific fund, object, and function codes.

Step1: Expenditure records with fund codes 017, 021, 022, 023, 024, 026, 027, 028, and 200 are excluded and the Inclusion Flag is set to "N"

Step2: Remaining expenditure records with object codes 470-479, 810-819, 881, 891, and 900-969 are excluded and the Inclusion Flag is set to "N"

Step3: Remaining expenditure records with function codes between 7000 and 7990 are excluded and the Inclusion Flag is set to "N"

Step4: Inclusion Flag for all remaining expenditures is set to "Y"

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Determining category code and description:

All remaining expenditures are assigned to a category by looking at specific fund, object, and function codes in the order specified below. Once an expenditure is assigned to a category it will not be evaluated in any subsequent step. Each expenditure assigned a category will have the Inclusion Flag set to “Y”.

Assignment of category by fund code

- II.10 Elementary/Secondary Non-Instructional Enterprise Operations
 - fund codes 011, 014, or 020
- II.12 Non-Elementary/Secondary Programs Community Services
 - fund code 13
- II.13 Non-Elementary/Secondary Programs Adult Ed
 - fund codes 012, 413, 414, 426, 501, or 535
- II.14 Non-Elementary/Secondary Programs Other
 - fund codes 025 or 401

Assignment of category by object code

- III.3 Equipment - Instructional
 - object code 645 **and** function code between 1000-1390, 1900-1990, 4100-4390, 4600-4690
- III.4 Equipment - Other
 - object code 645 **and** function code not between 1000-1390, 1900-1990, 4100-4390, 4600-4690
 - object code 650, 660

Assignment of category by function code

- II.1 Instruction
 - function codes between 1000-1390, 1900-1990, 4100-4390, and 4600-4690
- II.2 Pupil Support Services
 - function codes between 2100 and 2190 excluding 2110, 2121, 2131, 2141, 2151, and 2171
- II.3 Instructional Staff Support Services
 - function codes between 2200 and 2290 excluding 2211, 2221, and 2231
- II.4 General Administration
 - function codes between 2300 and 2419
 - if the operational unit (OPU) is the central office then function codes 2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, or 2490
- II.5 School Administration
 - function codes between 2420 and 2429
 - if the operational unit (OPU) is not the central office then function codes 2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, or 2490
- II.6 Operation and Maintenance of Plant
 - function codes between 2700 and 2790

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- II.7 Pupil Transportation
 - function codes between 2800 and 2890
- II.8 Other and Non-Specified Support Services
 - function codes between 2500-2690 and 2900-2990
- II.9 Elementary/Secondary Non-Instructional Food Service
 - function codes between 3100 and 3190
- II.10 Elementary/Secondary Non-Instructional Enterprise Operations
 - function codes between 3400 and 3431
- II.11 Elementary/Secondary Non-Instructional Other
 - function code 3900 or function codes between 4500 and 4590
- II.12 Non-Elementary/Secondary Programs Community Services
 - function codes between 3200 and 3250, or function code 3290
- II.13 Non-Elementary/Secondary Programs Adult Ed
 - function codes between 1400 and 1490
- II.14 Non-Elementary/Secondary Programs Other
 - function code 3260
- III.1 Construction
 - function codes between 5200 and 5900
- III.2 Land and Existing Structures
 - function code 5100
- IV.6 Interest on Debt
 - function codes between 6000 and 6100
- NV Invalid Records
 - All remaining expenditure records not assigned a category

Report Sample, CSV

CSV File Format, General Information

This Comma Separated Value (CSV) format file contains a record for each expenditure submitted by a traditional public school district, community school, joint vocational school district, and STEM district during the applicable reporting period.

In basic terms, the CSV file will contain the data element values separated by a comma to denote the end of one data element value and the start of a new one. For example, if you were to take the district IRN, its name, and county and convert it into a CSV file it would look like this:

012345, My District, Franklin

When imported into Excel, this string of comma separated values would be split into corresponding columns:

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District IRN	District Name	County Name
012345	My District	Franklin

TIP: When importing data from a CSV file containing a numerical value that starts with a zero, like an IRN, it is important to import that type of data element as text and not a number in Excel. If imported as a numerical value, the first zero will be removed.

Header Information

The following is the header as it appears in the original CSV file. Note: the comma between each element name allows the data to be opened in Excel as a comma-delimited file without any additional formatting on the user’s part.

FIELD NAME
DISTRICT IRN
DISTRICT NAME
ITC NAME
FUND CODE
SPECIAL COST CENTER
FUNCTION CODE
OBJECT CODE
SUBJECT CODE
OPU
INSTRUCTIONAL LEVEL CODE
JOB CODE
CATEGORY CODE
CATEGORY DESCRIPTION
INCLUSION FLAG
GENERAL FUND FLAG
ACTUAL AMOUNT

CSV Report Layout/Sample

District-IRN, District-Name, ITC-Name, Fund-Code, Special-Cost-Center, Function-Code, Object-Code, Subject-Code, OPU, Instructional-Level-Code, Job-Code, Category-Code, Category-Description, Inclusion-Flag, General-Fund-Flag, Actual-Amount

“048270”, “Any District”, “Any ITC”, “001”, “0000”, “2419”, “899”, “010000”, “001”, “00”, “000”, “11.1”, “Instruction”, “Y”, “Y”, “65148.94”

Report Sample, TXT

TXT File Format, General Information

The first area of the header describes information about the report generation. The upper left section names the program from which the report was generated. The middle information identifies the producer of the report and the report title. The upper right section displays the date on which the report was generated, and the page number.

The second area of the header pertains to the district whose data is reflected on the report. It identifies the **DISTRICT** for which the report was produced, its **IRN** and **COUNTY**.

The first section of the report displays the sum of district expenditures by the new expenditure categories. The first column displays the category code, the second column displays the category description, the third column displays the sum of all expenditures, and the fourth column displays the sum of general fund expenditures. General fund expenditures are restricted to those reported with one of the following fund codes: 001, 016, 494, or 532.

Expenditure categories are grouped into the following classifications: Classroom Instructional, Non-Classroom, and Non-Operating. Subtotals are displayed for each of these classifications. The last category code displayed is NV. This row represents expenditures that were reported with an invalid fund, function, or object code. As a result, these expenditures cannot be properly assigned to an expenditure category. The next row is a subtotal of all included expenditures (those expenditures not excluded as a result of steps 1-3 on page 5 of this report explanation). Following that is a row that displays the sum of excluded expenditures (those expenditures that were excluded as a result of steps 1-3). Note that a general funds subtotal is not displayed on the "Excluded Expenditures" line. This value will always be equal to zero. The last row is a grand total of all expenditures reported by the district, both included and excluded. The general fund grand total is restricted to those general fund expenditures that were not excluded in steps 1-3.

The second section of the report displays the sum of district expenditures by the legacy Expenditure Flow Model (EFM) categories. The first column displays the legacy category, the second column displays the sum of all expenditures, and the third column displays the sum of general fund expenditures.

TXT Report Layout/Sample

PROGRAM:F2013H_EXPND_BY_AMT_TXT_RPT
 EMIS REPORT:TXT_2013H_FIN_EXPND_AMT_BY_CAT

OHIO DEPARTMENT OF EDUCATION
 EDUCATION MANAGEMENT INFORMATION SYSTEM
 EXPENDITURES - ALL FUNDS AND GENERAL

DATE:10/04/2013
 PAGE: 1

IRN: 123456 DISTRICT: Sample Local SD

COUNTY: Miscellaneous

NEW EFM CATEGORIES

Category Code	Category Description	Expenditure Amount	
		All Funds	General
II.1	|Instruction	|\$ 46,037,190.19	|\$ 43,523,481.59
II.2	|Pupil Support Services	|\$ 7,068,863.72	|\$ 6,558,531.51
II.3	|Instructional Staff Support Services	|\$ 6,232,142.84	|\$ 5,118,959.73
	|Classroom Instructional Subtotal	|\$ 59,338,196.75	|\$ 55,200,972.83
II.4	|General Administration	|\$ 1,130,120.28	|\$ 840,282.09
II.5	|School Administration	|\$ 4,631,107.97	|\$ 4,590,979.79
II.6	|Operation and Maintenance of Plant	|\$ 8,091,207.39	|\$ 7,791,527.34
II.7	|Pupil Transportation	|\$ 3,501,456.91	|\$ 3,495,222.91
II.8	|Other and Non-specified Support Services	|\$ 4,140,644.86	|\$ 3,944,887.15
II.9	|Elem-Sec Noninstructional Food Service	|\$ 3,035,863.70	|\$ .00
	|Non-Classroom Subtotal	|\$ 24,530,401.11	|\$ 20,662,899.28
II.10	|Elem-Sec Noninstructional Enterprise Operations	|\$ 537,495.59	|\$ 42,317.82
II.11	|Elem-Sec Noninstructional Other	|\$ 1,018,739.58	|\$ 771,244.86
II.12	|Nonelem-Sec Programs Community Svcs	|\$ 180,688.44	|\$ 24,295.54
II.13	|Nonelem-Sec Programs Adult Ed	|\$ 170,135.00	|\$ .00
II.14	|Nonelem-Sec Programs Other	|\$ 1,750,408.48	|\$ .00
III.1	|Construction	|\$ 204,800.58	|\$ 204,800.58

Expenditure Amounts by Category

III.2	| Land and Existing Structures	| \$	.00	| \$	.00
III.3	| Equipment - Instructional	| \$	.00	| \$	.00
III.4	| Equipment - Other	| \$	250,025.00	| \$	.00
IV.3-5	| Payments to Other Governments	| \$	.00	| \$	.00
IV.6	| Interest on Debt	| \$	3,777,820.24	| \$	.00
-----			-----		-----
	| Non-Operating Subtotal	| \$	7,890,112.91	| \$	1,042,658.80
-----			-----		-----
NV	| Not a Valid Code	| \$	.00	| N/A	
-----			-----		-----
	Included Expenditures Total	| \$	91,758,710.77	| \$	76,906,530.91
	Excluded Expenditures	\$	34,937,332.63	\$.00
	Grand Total	\$	126,696,043.40	\$	76,906,530.91
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LEGACY EFM CATEGORY

LEGACY	Expenditure Amount	
Category Description	All funds	General
-----	-----	-----
Instruction	| \$ 46,037,190.19	| \$ 43,523,481.59
Pupil Support	| \$ 7,068,863.72	| \$ 6,558,531.51
Staff Support	| \$ 6,232,142.84	| \$ 5,118,959.73
Administration	\$ 9,901,873.11	\$ 9,376,149.03
Operations Support	\$ 14,628,528.00	\$ 11,286,750.25

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