Chapter 4

4.1 DISTRICT & BUILDING RECORDS

District Records (October and Yearend) must be reported for all city, exempted village and local school districts as well as all community schools, Educational Service Centers (ESCs), Joint Vocational School Districts (JVSDs) and the Department of Youth Services (DYS).

Building Records (October and Yearend) must be reported for all buildings within the same entities identified for District Records and the Building IRN should be that of the individual building (in some cases, such as ESCs and community schools, the Building and District IRN will be the same. **NOTE:** New elements added will replace the Principal's Annual Closing Report (OCCD-8 form)

District and Building Records for Summer School are only reported if summer school was offered by the district and building.

4.1.1 DISTRICT GENERAL INFORMATION RECORD– PREVIOUS SUMMER *New for FY04*

Report one record per district during the October K reporting period **ONLY** if summer school was provided by your district during the summer of 2003.

4.1.1.1 District IRN:

Indicate the six-digit number that identifies the school district.

4.1.1.2 Number of Extended Learning Time Instruction Program "Sites"

The definition for Extended Learning Time Instruction is "Any method of program-sponsored (including schoolwide program) service instructional delivery that extends the total hours of a school day, week, or regular approach term beyond that which would otherwise be available for learning. This category would include early-morning and after-school programs; evening programs and other programs that extend the time for learning outside of the traditional "9:00-3:00" school day; programs that alter the school schedule to accommodate migratory student schedules; Saturday programs; extended-time kindergarten, and summer school, methods that substitute one type of learning time for another within the traditional school day, such as pull-out or in-class tutoring, are not considered extended-time instructional approaches .

For the following two items, a "site" refers to any location that a Extended Learning Time Instruction program is held, other than a building within the district.

For example: a site can be a YMCA, or Parks and Recreation site. Because buildings can indicate on the Building record whether or not an Extended Learning Time Instruction Program is housed within their building, in this element do **not** include buildings owned by the school district. Only include sites housed at locations that are NOT district buildings.

4.1.1.2.1 Extended Time Learning Time Instruction Program - # of Sites (Title I)

Report the number of sites in this district, **other than buildings owned by the district,** have Extended Learning Time Instruction Programs that are funded by federal Title I (Part A) funds.

Default = "000"

4.1.1.2.2 Extended Learning Time Instruction Program - # of Sites (21st Century)

Report the number of sites in this district, **other than buildings owned by the district,** that have Extended Learning Time Instruction Programs that are funded by federal 21st Century Community Learning Center Program funds.

Default = "000"

4.1.2 BUILDING GENERAL INFORMATION RECORD – PREVIOUS SUMMER - *New for FY04*

Report one record per building during the October K reporting period **ONLY** if summer school was offered in the building during the summer of 2003.

4.1.2.1 Building IRN:

Report the six-digit number that identifies the school building.

4.1.2.2 District IRN:

Report the six-digit number that identifies the school district.

4.1.2.3 Extended Learning Time Instruction Program

See definition of Extended Learning Time Instruction in the District Record

4.1.2.3.1 Extended Learning Time Instruction Program (Title I)

Does your building house an extended learning time instruction program funded by Title I?

VALID OPTIONS:

- * - Not applicable
- Y - Yes
- N – No

4.1.2.3.2 Extended Learning Time Instruction Program (21st Century)

Does your building house an extended learning time instruction program funded by federal 21st Century Community Learning Center funds?

VALID OPTIONS:

- * - Not applicable
- Y - Yes
- N – No

4.1.2.3.3 Extended Learning Time Instruction Program (Other)

Does your building house an extended learning time instruction program supported by funds other than Title I or 21st Century Community Center funds?

VALID OPTIONS:

* - Not applicable

Y - Yes

N – No

4.1.3 DISTRICT GENERAL INFORMATION RECORD – FALL/OCTOBER

Restructured for FY04

District Records must be reported during the October K reporting period for all city, exempted village and local school districts as well as all community schools, Educational Service Centers (ESCs), Joint Vocational School Districts (JVSDs) and the Department of Youth Services (DYS).

4.1.3.1 District IRN:

Indicate the six-digit number that identifies the school district.

4.1.3.2 Participation Eligibility:

It is **OPTIONAL** for the district to report this information. For those districts that have an adopted policy indicating the amount of time a student must be attending the district in order to participate in extra curricular activities in the district, this element can 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 will be reported in this element. This element will then be used to calculate eligibility criteria.

4.1.3.3 Birthdate Deadline for Kindergarten Entrance /Choices on Kindergarten Entrance Date (H.B. 383)

Indicate the date by which a child must be five years of age in order to be admitted into kindergarten for the district.

Beginning with the 2001 school year, school district boards may choose to adopt either the first day of August, or the thirtieth day of September, as the date by which a child must be five years of age to be admitted to kindergarten and six years of age to be admitted to first grade.

Early Entrance into Kindergarten (ORC 3321.01)

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/Sept. 30) and before January 1. The local board of education shall determine entrance through a standardized testing program.

VALID OPTIONS:

* - Not applicable (Use only for community schools that do not have a kindergarten grade level and for ESC's, JVSD's and DYS)

A - September 30

B - August 1

4.1.3.4 Total Number of Unserved Nonpublic Students Eligible for Special Education

Reported **ONLY** by local, exempted village and city school districts **during the October K reporting period**.

Report the **TOTAL** number of resident **and** non-resident nonpublic students within the district's boundaries that are eligible for special education services but are not being served by the district. 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.

Default = "0000"

4.1.4 Building General Information Record – Fall/October *Restructured for FY04*

Building Records must be reported during the October K reporting period for all city, exempted village and local school districts as well as all community schools, Educational Service Centers (ESCs), Joint Vocational School Districts (JVSDs) and the Department of Youth Services (DYS).

4.1.4.1 Building IRN:

Report the six-digit number that identifies the school building.

4.1.4.2 District IRN:

Report the six-digit number that identifies the school district.

4.1.4.3 Funding Count Week

By law, districts must report the Average Daily Membership (ADM) counts during the first five-day school week in October. A school building must be open all five days to receive full credit for all students reported during the period. For most schools in FY04 that would be the week of Oct. 6, 2003. If a building is not in session for one or more days during the week of Oct. 6, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE. **Districts must submit waiver requests by Oct. 6, 2003.** The waiver request

should indicate the first week that the building is in session for five days after the official October Count week.

If the district does not request a waiver before the Oct. 6 deadline, the Department will use the official October Count week for the district's ADM count. The waiver request will be used to apply for an exemption for the Count Week identified and the EMIS enrollment information deadline of Oct. 15. Enrollment information for the approved week must be entered into EMIS within one week after the end of the week approved on the waiver. The waiver request form is available at: http://www.ode.state.oh.us/school_finance/forms/finance_forms/Wavier2.pdf.

These data must be reported during the October K reporting period for all city, exempted village and local school districts, Educational Service Centers (ESCs), Joint Vocational School Districts (JVSDs) and the Department of Youth Services (DYS). **Community Schools should NOT report these data.**

4.1.4.3.1 School Open on Monday of Funding Count Week?

Indicate if the building was open on Monday of Funding Count Week.

VALID OPTIONS:

* = Not Applicable (should be used by Community Schools only)

Y = Yes, the building was open on Monday of Funding Count Week

N = No, the building was NOT open on Monday of Funding Count Week

4.1.4.3.2 School Open on Tuesday of Funding Count Week?

Indicate if the building was open on Tuesday of Funding Count Week.

VALID OPTIONS:

* = Not Applicable (should be used by Community Schools only)

Y = Yes, the building was open on Tuesday of Funding Count Week

N = No, the building was NOT open during Tuesday of Funding Count Week

4.1.4.3.3 School Open on Wednesday of Funding Count Week?

Indicate if the building was open on Wednesday of Funding Count Week.

VALID OPTIONS:

* = Not Applicable (should be used by Community Schools only)

Y = Yes, the building was open on Wednesday of Funding Count Week

N = No, the building was NOT open on Wednesday of Funding Count Week

4.1.4.3.4 School Open on Thursday of Funding Count Week?

Indicate if the building was open during Thursday of Funding Count Week.

VALID OPTIONS:

* = Not Applicable (should be used by Community Schools only)

Y = Yes, the building was open on Thursday of Funding Count Week

N = No, the building was NOT open on Thursday of Funding Count Week

4.1.4.3.5 School Open on Friday of Funding Count Week?

Indicate if the building was open on Friday of Funding Count Week.

VALID OPTIONS:

* = Not Applicable (should be used by Community Schools only)

Y = Yes, the building was open on Friday of Funding Count Week

N = No, the building was NOT open on Friday of Funding Count Week

4.1.4.4 First Day of School Scheduled for Students in Grades 1-12

Indicate the first scheduled day of instruction for students in grades 1-12.

4.1.4.5 First Day of School Scheduled for Kindergarten Students

Indicate the first scheduled day of instruction for kindergarten students.

4.1.4.6 Last Day of School Scheduled for Students in Grades K-12

Indicate the last scheduled day of instruction for students in grades K-12.

4.1.4.7 Hours Per Day Scheduled

Indicate the number of scheduled hours per day in which scheduled classes, supervised activities or approved educational options are provided to students exclusive of lunch.

Default = “0.00”

4.1.4.7.1 Hours Per Day Scheduled – Students in Grades 1-8

Indicate the number of scheduled hours per day for students in grades 1-8.

4.1.4.7.2 Hours Per Day Scheduled – Students in Grades 9-12

Indicate the number of scheduled hours per day for students in grades 9-12.

4.1.4.7.3 Hours Per Day Scheduled – Students in Half-Day Everyday Kindergarten

Indicate the number of scheduled hours per day for students in half-day everyday kindergarten.

4.1.4.7.4 Hours Per Day Scheduled – Students in Alternate Day Full Day Kindergarten

Indicate the number of scheduled hours per day for students in alternate day full day kindergarten.

4.1.4.7.5 Hours Per Day Scheduled – Students in Full Day Everyday Kindergarten

Indicate the number of scheduled hours per day for students in full day everyday kindergarten.

4.1.4.8 Title I Building Program Type:

Every building must select at least one of the Title I Building Program Types whether or not the building receives Title I funds. **Community school must** also indicate the type of Title I building program that has been implemented with Title I funds by choosing types 0,1,2,3, and 5. A building may be reported with more than one code (see reporting rules below).

VALID OPTIONS:

0 = Not Title I - School/building did not receive Title I funded services.

1 = Title I Targeted Assistance School (TAS) - School/building in which Title I funded services were provided for a specific group of eligible students selected for service based on multiple selection criteria.

2 = Title I Targeted Assistance School (TAS) in Schoolwide Program (SWP) Planning Year - School/building in which Title I funded services were provided for a specific group of eligible students selected for service based on multiple selection criteria and in which staff personnel engaged in the planning process required to implement a Title I funded schoolwide program in the following year.

3 = Title I Schoolwide Program School (SWP) - School/building in which Title I funded services were provided based on meeting the educational needs of all students, particularly the lowest achieving children, through an enriched, comprehensive learning experience that includes the schoolwide components. All students in the school were eligible for Title I service based on the school's classification and operation as a Schoolwide program.

5 = Title I Extended Learning Opportunities School - School/building in which Title I funded services were provided in the form of student learning opportunities scheduled outside the regular school year or school day such as: extended school year; before school day began; after school day ended; weekends; Title I supplemental summer school and Title I supplemental (extended day) kindergarten.

Reporting rules:

- If Title I Building Type “0” is reported, no other option would apply. “0” cannot be used in combination with any other option.
- A Title I Building Type of “5” cannot be reported alone – “5” must also be reported with one of types “1”, “2” or “3”
- Options “1”, “2”, “3” cannot be combined to describe the same building

NOTE: Elements 4.1.4.9 to 4.1.4.11.6 should be reported by community schools only. All entities may be required at some point to complete these elements pending legislative changes.

4.1.4.9 Parent Teacher Conference Hours Scheduled– Completed by Community Schools Only

Indicate the number of Parent Teacher Conference Hours scheduled.

Default = "000"

4.1.4.10 Professional Meeting Hours (for Teachers) Scheduled – Completed by Community Schools Only

Indicate the total hours scheduled for professional meetings for teachers. The hours reported should 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.

Default = "000"

4.1.4.11 Annual Hours in Session Scheduled – Completed by Community Schools Only

Indicate the number of scheduled hours that the school will be open for instruction. The number of hours should include scheduled classes, supervised activities or 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.

Default = "0000"

4.1.4.11.1 Annual Hours in Session Scheduled – Students in Grades 1-8

Indicate the number of scheduled annual hours in session for students in grades 1-8.

4.1.4.11.2 Annual Hours in Session Scheduled – Students in Grades 9-11

Indicate the number of scheduled annual hours in session for students in grades 9-11

4.1.4.11.3 Annual Hours in Session Scheduled – Students in Grade 12

Indicate the number of scheduled annual hours in session for students in grade 12

4.1.4.11.4 Annual Hours in Session Scheduled – Students in Half-Day Everyday Kindergarten

Indicate the number of scheduled annual hours in session for students in half-day everyday kindergarten.

4.1.4.11.5 Annual Hours in Session Scheduled – Students Alternate Day Full Day Kindergarten

Indicate the number of scheduled annual hours in session for students in alternate day full day kindergarten.

4.1.4.11.6 Annual Hours in Session Scheduled – Students in Full Day Everyday Kindergarten

Indicate the number of scheduled annual hours in session for students in full day everyday kindergarten.

NOTE: Elements 4.1.4.12 to 4.1.4.14.6 should be completed by all entities except for community schools. These elements may not be used if elements 4.1.4.6 to 4.1.4.8.6 are required for all entities due to legislative changes

4.1.4.12 Parent Teacher Conference FTE Scheduled

Indicate the full-time equivalence (FTE) of scheduled parent teacher conference days.

Default = “0.0”

4.1.4.13 Professional Meeting (for Teachers) FTE Scheduled

Indicate the total full-time equivalence (FTE) scheduled for professional meetings for teachers. The FTE reported should only include days 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.

Default = “0.0”

4.1.4.14 Annual Days in Session Scheduled

Indicate the number of scheduled days that the school will be open for instruction. The number of hours should include scheduled classes, supervised activities or 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.

Default = “000.00”

4.1.4.14.1 Annual Days in Session Scheduled – Students in Grades 1-8

Indicate the number of scheduled annual days in session for students in grades 1-8.

4.1.4.14.2 Annual Days in Session Scheduled – Students in Grades 9-11

Indicate the number of scheduled annual days in session for students in grades 9-11

4.1.4.14.3 Annual Days in Session Scheduled – Students in Grade 12

Indicate the number of scheduled annual days in session for students in grade 12

4.1.4.14.4 Annual Days in Session Scheduled – Students in Half-Day Everyday Kindergarten

Indicate the number of scheduled annual days in session for students in half-day everyday kindergarten.

4.1.4.14.5 Annual Days in Session Scheduled – Students Alternate Day Full Day Kindergarten

Indicate the number of scheduled annual days in session for students in alternate day full day kindergarten.

4.1.4.14.6 Annual Days in Session Scheduled – Students in Full Day Everyday Kindergarten

Indicate the number of scheduled annual days in session for students in full day everyday kindergarten.

4.1.5 District General Information Record – Yearend - *Restructured for FY04*

District Records must be reported during the Yearend N reporting period for all city, exempted village and local school districts as well as all community schools, Educational Service Centers (ESCs), Joint Vocational School Districts (JVSDs) and the Department of Youth Services (DYS).

4.1.5.1 District IRN

Indicate the six-digit number that identifies the school district.

4.1.5.2 Family Literacy Services

Is your Title I (Part A)-funded district providing "family literacy services" as defined by the U. S. Department of Education?

VALID OPTIONS

- *- Not applicable
- Y-Yes
- N- No

To answer "Yes," the Title I (Part A)-funded district must be providing family literacy services with all elements of the definition present. All of the components need to be present within a district, though they may or may not all be contained within the same building, and could be spread throughout several buildings.

Family Literacy Services are **NOT** required by Title I, but are highly recommended. Parent /Family Involvement (which includes programs and activities to involve parents and families in the education of their children) **IS** required by Title I but is **NOT** reported here.

The U.S. Department of Education defines family literacy services as services that are of sufficient **intensity** in terms of hours, and of sufficient **duration**, to make sustainable changes in a family and that integrate all of the following activities:

1) Parent and Child Together Time (PACT)-Interactive literacy activities between parents and their children.

2) Parent Education -Training for parents regarding how to be the primary teacher for their children and full partners in the education of their children.

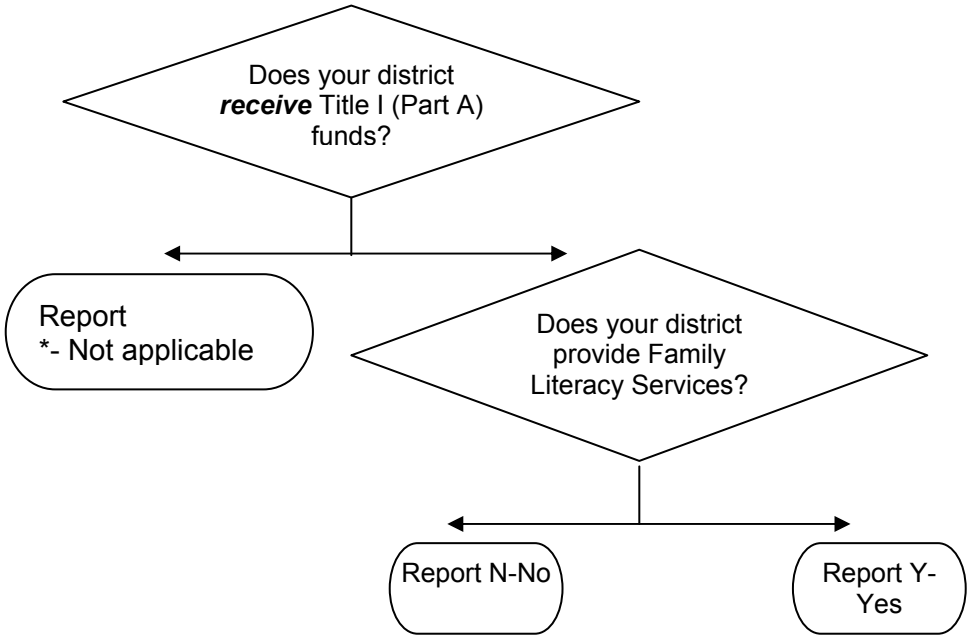
3) Adult Education -Parent literacy training that leads to economic self-sufficiency.

4) Early Childhood Education -An age-appropriate education to prepare children for success in school and life experiences.

The four integrated components of this type of comprehensive program are provided through collaborative partnerships among community agencies and programs already in existence. That is, these programs are built upon communities' resources. As a consequence, no two family literacy programs look alike but are unique based upon each community's needs and resources.

NOTE: Title I (Part A) is the Title I Basic Program which does NOT include Part B-Even Start; Part C-Migrant Education; or Part D-Delinquent/Neglected.

"Family Literacy Services" Decision Tree



4.1.5.3 Number of Extended Learning Time Instruction Program "Sites"

The definition for Extended Learning Time Instruction is "Any method of program-sponsored (including schoolwide program) service instructional delivery that extends the total hours of a school day, week, or regular approach term beyond that which would otherwise be available for learning. This category would include early-morning and after-school programs; evening programs and other programs that extend the time for learning outside of the traditional “9:00-3:00” school day; programs that alter the school schedule to accommodate migratory student schedules; Saturday programs; extended-time kindergarten, and summer school, methods that substitute one type of learning time for another within the traditional school day, such as pull-out or in-class tutoring, are not considered extended-time instructional approaches .

For the following two items, a "site" refers to any location that a Extended Learning Time Instruction program is held, other than a building within the district.

For example: a site can be a YMCA, or Parks and Recreation site. Because buildings can indicate on the Building record whether or not an Extended Learning Time Instruction Program is housed within their building, in this element do **not** include buildings owned by the school district. Only include sites housed at locations that are NOT district buildings.

Default = “000”

4.1.5.3.1 Extended Time Learning Time Instruction Program - # of Sites (Title I)

Report the number of sites in this district, **other than buildings owned by the district,** have Extended Learning Time Instruction Programs that are funded by federal Title I (Part A) funds.

4.1.5.3.2 Extended Learning Time Instruction Program - # of Sites (21st Century)

Report the number of sites in this district, **other than buildings owned by the district,** that have Extended Learning Time Instruction Programs that are funded by federal 21st Century Community Learning Center Program funds.

4.1.5.4 Central Office Building Square Feet*:

Indicates the square footage of the Central Office and should also include the square footage of any other facilities directed by the central office and not already reported under a separate IRN.

*** (As required by the Expenditure Flow Model [EFM], Section 3301.12 of the ORC)**

4.1.6 Building General Information Record – Yearend *Restructured for FY04*

Building Records must be reported during the Yearend N reporting period for all city, exempted village and local school districts as well as all community schools, Educational Service Centers (ESCs), Joint Vocational School Districts (JVSDs) and the Department of Youth Services (DYS).

4.1.6.1 Building IRN:

Report the six-digit number that identifies the school building.

4.1.6.2 District IRN:

Report the six-digit number that identifies the school district.

4.1.6.3 Transportation Percentage*:

Indicates the total number of students bused for this building divided by the total number of students bused in the district. This includes the number of auxiliary service students bused. The T1 report which is prepared monthly will be helpful in providing the number of students who ride the school bus and/or alternate sources of transportation to the school site.

4.1.6.4 Lunchroom Percentage*:

Indicates the percentage of meals served for this building. This should equal 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.

4.1.6.5 Building Square Feet*:

Indicate the square footage of the building. (Square footage for the Central Office should be reported on the District Yearend Record).

*** (As required by the Expenditure Flow Model [EFM], Section 3301.12 of the ORC)**

4.1.6.6 Title I Building Program Type:

Every building must select at least one of the Title I Building Program Types whether or not the building receives Title I funds. **Community school must** also indicate the type of Title I building program that has been implemented with Title I funds by choosing types 0,1,2,3, and 5. A building may be reported with more than one code (see reporting rules below).

Valid Options:

0 = Not Title I - School/building did not receive Title I funded services.

1 = Title I Targeted Assistance School (TAS) - School/building in which Title I funded services were provided for a specific group of eligible students selected for service based on multiple selection criteria.

2 = Title I Targeted Assistance School (TAS) in Schoolwide Program (SWP) Planning Year - School/building in which Title I funded services were provided for a specific group of eligible students selected for service based on multiple selection criteria and in which staff personnel engaged in the planning process required to implement a Title I funded schoolwide program in the following year.

3 = Title I Schoolwide Program School (SWP) - School/building in which Title I funded services were provided based on meeting the educational needs of all students, particularly the lowest achieving children, through an enriched, comprehensive learning experience that includes the schoolwide components. All students in the school were eligible for Title I service based on the school's classification and operation as a Schoolwide program.

5 = Title I Extended Learning Opportunities School - School/building in which Title I funded services were provided in the form of student learning opportunities scheduled outside the regular school year or school day such as: extended school year; before school day began; after school day ended; weekends; Title I supplemental summer school and Title I supplemental (extended day) kindergarten.

Reporting rules:

- If Title I Building Type “0” is reported, no other option would apply. “0” cannot be used in combination with any other option.
- A Title I Building Type of “5” cannot be reported alone – “5” must also be reported with one of types “1”, “2” or “3”
- Options “1”, “2”, “3” cannot be combined to describe the same buildin

4.1.6.7 PARENT/FAMILY INVOLVEMENT

Each building **is required to respond** to the following questions.

4.1.6.7.1 Parent/Family Involvement - INFORM:

Does the school inform parents/families of the board-adopted policy on parent involvement?

VALID OPTIONS:

Y = Yes

N = No

4.1.6.7.2 Parent/Family Involvement - EVENING:

Does the school offer at least one school-wide parent/teacher conference during evening hours?

VALID OPTIONS:

Y = Yes

N = No

4.1.6.7.3 Parent/Family Involvement - WORKSHOP:

Does the school offer workshops or other activities that will help families support their children's learning?

VALID OPTIONS:

Y = Yes

N = No

4.1.6.7.4 Parent/Family Involvement - SCHOOL PARTNERSHIPS

Each building is required to respond to the following question for the six areas listed below the question. Use the following options in each area.

VALID OPTIONS:

Y = Yes

N = No

Does the school provide opportunities for strengthening parent/family and school partnerships in the following areas?

- Parenting
- Communicating
- Volunteering
- Learning at Home
- Decision-Making
- Collaborating with the Community

4.1.6.7.5 Parent/Family Involvement - EXPECTATIONS

Does the school inform parents/families of Ohio's expectations for their child's learning?

VALID OPTIONS:

Y = Yes

N = No

4.1.6.7.6 Parent/Family Involvement - ASSISTANCE

Does the school assist parents/families to help their children meet Ohio's expectations for learning?

VALID OPTIONS:

Y = Yes

N = No

4.1.6.7.7 Parent/Family Involvement – CONFERENCES FREQUENCY

How many times during the year does your school hold building-wide parent/teacher conferences to which every parent/family can expect to be invited to discuss their child's progress? (Indicate the number.)

4.1.6.7.8 Parent/Family Involvement – CONFERENCE PARTICIPATION

What percentage of students' parents/families participated in at least one regularly scheduled, building-wide parent/teacher conference? (Indicate the percentage.)

4.1.6.8 Extended Learning Time Instruction Program

See definition of Extended Learning Time Instruction (District Elements)

4.1.6.8.1 Extended Learning Time Instruction Program (21st Century)

Does your building house an extended learning time instruction program funded by federal 21st Century Community Learning Center funds?

VALID OPTIONS:

- * - Not applicable
- Y - Yes
- N – No

4.1.6.8.2 Extended Learning Time Instruction Program (Other)

Does your building house an extended learning time instruction program supported by funds other than Title I or 21st Century Community Center funds?

VALID OPTIONS:

* - Not applicable

Y - Yes

N – No

4.1.6.9 Actual First Day of School for Students in Grades 1-12

Indicates the actual first day of instruction for students in grades 1-12.

4.1.6.10 Actual First Day of School Scheduled for Kindergarten Students

Indicates the actual first day of instruction for kindergarten students.

4.1.6.11 Actual Last Day of School for Students in Grades K-12

Indicates the actual last day of instruction for students in grades K-12.

ADJUSTED 4-20-2004

4.1.6.12 Feeder School IRN

Indicates the primary school into which the majority of students will enroll after they complete all grade levels in the current attending school.

This is not required to be reported for ESCs, Community Schools, JVSs, or schools with students enrolled in grade 12. These entities can report "******".

****** - Not applicable

NOTE: Elements 4.1.6.13 to 4.1.6.15.6 should be reported by community schools only. All entities may be required at some point to complete these elements pending legislative changes.

4.1.6.13 Actual Parent Teacher Conference Hours – Completed by Community Schools Only

Indicate the Actual number of parent teacher conference hours.

Default = "0.0"

4.1.6.14 Actual Professional Meeting Hours (for Teachers) – Completed by Community Schools Only

Indicate the actual professional meeting hours for teachers. The hours reported should only include hours when school was not in session. Hours reported could have occurred

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

Default = “0.0”

4.1.6.15 Actual Annual Hours in Session – Completed by Community Schools Only

Indicate the actual number of hours that the school was open for instruction. The number of hours should include scheduled classes, supervised activities or approved educational options that were 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.

Default = “0000”

4.1.6.15.1 Actual Annual Hours in Session – Students in Grades 1-8

Indicate the actual hours in session for students in grades 1-8.

4.1.6.15.2 Actual Annual Hours in Session – Students in Grades 9-11

Indicate the actual hours in session for students in grades 9-11

4.1.6.15.3 Actual Annual Hours in Session – Students in Grade 12

Indicate the actual hours in session for students in grade 12

4.1.6.15.4 Actual Annual Hours in Session – Students in Half-Day Everyday Kindergarten

Indicate the actual hours in session for students in half-day everyday kindergarten.

4.1.6.15.5 Actual Annual Hours in Session – Students Alternate Day Full Day Kindergarten

Indicate the actual hours in session for students in alternate day full day kindergarten.

4.1.6.15.6 Actual Hours in Session – Students in Full Day Everyday Kindergarten

Indicate the actual hours in session for students in full day everyday kindergarten.

NOTE: Elements 4.1.6.16 to 4.1.6.22 should be completed by all entities except for community schools. These elements may not

be used if elements 4.1.6.13 to 4.1.6.15.6 are required for all entities due to legislative changes

4.1.6.16 Actual Parent Teacher Conference FTE

Indicate the actual full-time equivalence (FTE) of parent teacher conference days.

Default = "0.0"

4.1.6.17 Actual Professional Meeting (for Teachers) FTE

Indicate the actual full-time equivalence (FTE) for professional meetings for teachers. The FTE reported should only include days 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.

Default = "0.0"

4.1.6.18 Actual Days in Session Scheduled

Indicate the actual number of days that the school was open for instruction. The number of hours should include scheduled classes, supervised activities or approved educational options that were 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.

Default = "000.00"

4.1.6.18.1 Actual Annual Days in Session – Students in Grades 1-8

Indicate the actual number of annual days in session for students in grades 1-8.

4.1.6.18.2 Actual Days in Session – Students in Grades 9-11

Indicate the actual number of annual days in session for students in grades 9-11

4.1.6.18.3 Actual Days in Session – Students in Grade 12

Indicate the actual number of annual days in session for students in grade 12

4.1.6.18.4 Actual Days in Session – Students in Half-Day Everyday Kindergarten

Indicate the actual number of annual days in session for students in half-day everyday kindergarten.

4.1.6.18.5 Actual Days in Session Scheduled – Students Alternate Day Full Day Kindergarten

Indicate the actual number of annual days in session for students in alternate day full day kindergarten.

4.1.6.18.6 Actual Days in Session Scheduled – Students in Full Day Everyday Kindergarten

Indicate the actual number of annual days in session for students in full day everyday kindergarten.

4.1.6.19 Calamity Days

Report all days originally scheduled for pupil instruction when the entire building was closed for a whole day (if the building was closed for over 2 hours it should be counted as 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.

Default = "00.00"

4.1.6.20 Calamity Days Made Up

Report the total number of calamity days that were made up prior to the instructional closing date, including those days that were made up by extending the school day.

Default = "00.00"

4.1.6.21 Days Shortened for Two Hours or Less Due to Hazardous Weather

Report the number of days that the length of the school day was shortened for two hours or less due to hazardous weather conditions.

Default = "00.00"

4.1.6.22 Days Shortened to Less Than State Minimum for Reasons Other Than Hazardous Weather

Report the number of days that the length of the school day was shortened to less than the state minimum for reasons other than hazardous weather conditions. 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

Default = "00"

4.2 FINANCIAL DATA ELEMENTS

4.2.1 UNIFORM SCHOOL ACCOUNTING SYSTEM

Uniform School Accounting System structure involves an account number with distinct dimensions. To meet the requirements of Section 3301.0714 of the Ohio Revised Code, 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.

1. Fund - Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified. Required.
2. Function - Four-digit code that classifies expenditures for comparisons of data.

   1100 - 2 Digits

   1200 - 4 Digits

   1300 - 3 Digits

   1400 - 3 Digits

   1900 - 2 Digits

   2100 - 3 Digits

   2180 - 4 Digits

   2200 - 4 Digits

   2300 - 2 Digits

   2400 - 4 Digits

   2500 - 2 Digits

   2600 - 2 Digits

   2700 - 2 Digits

   2800 - 3 Digits (except 282X)

   2900 - 3 Digits (except 296X)

   296X - 4 Digits

   3000 - 3 Digits

   4X00 - 2 Digits (except 4500)

   4500 - 3 Digits

   5000 - 2 Digits

   6000 - 2 Digits

   7000 - 3 Digits

3. Object Code - Three-digit code assigned by Auditor's Office to define expenditure as "goods or service."

a. A minimum of two significant digits is required for all object codes except those listed in part b. below.

b. Three significant digits are required in the following areas:

1. 111, 113 - Salaries, certificated/licensed - regular & supplemental
2. 112, 114 - Substitutes and Overtime – certificated/licensed
3. 141, 143 - Salaries, non-certificated/licensed - regular & supplemental
4. 142, 144 - Substitutes and Overtime - non-certificated/licensed
5. 450 – Utilities
6. 470 – Tuition
7. 810 – Redemption
8. 820 - Interest
9. 941 - Grant payments to other schools
10. 942 - Grant payments to community-based organizations/individuals

4. Special Cost Center - Four-digit code which tracks costs for temporary or specific needs in defining funds.

   a. Required by state and federal mandates to subdivide funds into project year, etc.

5. Subject - Six-digit code that identifies specific educational costs.

   a. 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.)

6. Operational Unit (OPU) - Three-digit code which identifies the permanent operational entity (e.g., building, office, etc.)

   a. Building or logical physical unit

   b. If expenditure is not limited to a specific number of buildings, no OPU is required and the district-wide/undistributed OPU will be assumed.

7. Instructional Level - Two-digit code which specifies the various grade levels or educational levels in the district.

   a. Required for Elementary level.

   - 00 - District-wide/Undistributed
   - 01 - 1st grade
   - 02 - 2nd grade
   - 03 - 3rd grade
   - 04 - 4th grade
   - 05 - 5th grade
   - 06 - 6th grade

- 07 - 7th grade
- 08 - 8th grade
- 09 - 9th grade
- 10 - 10th grade
- 11 - 11th grade
- 12 - 12th grade
- 13 - Preschool
- 14 - Kindergarten
- 15 - Postsecondary
- 16 - Multiple grades

b. Subject code will be used to define secondary level.

8. Job Assignment - Three-digit code to relate staff costs to assigned activity. (Not required)
9. Receipt codes - Four-digit code that classifies receipts by source and type for the various funds to which they are applied.

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

4.2.1.1 Expenditures:

The following table indicates whether the subject code, operational unit and instructional level for each function and object combination are required in the reporting for the EMIS. 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.

The following codes are used in the tables:

- 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 are required

Object code definitions:

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 Principal, Interest, Other Debt Service

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.

(REGULAR EDUCATION)

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

(SPECIAL EDUCATION)

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

(CAREER-TECHNICAL EDUCATION)

Function Codes	111	112	141	1X0	*45X*	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
1310	*SO/ OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O
1330	*SO/ OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O
1340	*SO/ OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O
1350	*SO/ OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O
1370	*SO/ OI	P	O	P	N/A	P	SO/O I	O	O	O	N/A	O

Function Codes	111	112	141	1X0	*45X*	4X0	520	530	5X0	6X0	81X	8X0
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

(ADULT/CONTINUING EDUCATION)

Function 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

(OTHER INSTRUCTION)

Function Codes	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
1900	O	P	O	P	N/A	P	O	O	O	O	N/A	O

(SUPPORT SERVICE – PUPILS)

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

Function Codes	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
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 of 999810 for CTAE only, not needed for other

(SUPPORT SERVICE – INSTRUCTIONAL STAFF)

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

(SUPPORT SERVICE – BOARD OF EDUCATION)

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

(SUPPORT SERVICE – ADMINISTRATION)

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

(FISCAL SERVICES)

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

(SUPPORT SERVICE – BUSINESS)

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

(OPERATION & MAINTENANCE OF PLANT)

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

(SUPPORT SERVICE – TRANSPORTATION)

Function Codes	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			

	142											
	144											
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

(SUPPORT SERVICE – CENTRAL)

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

(OPERATION OF NON-INSTRUCTIONAL SERVICES)

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

Function Codes	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
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	
3900											N/A	

(EXTRACURRICULAR ACTIVITIES)

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

(FACILITIES ACQUISITION & CONSTRUCTION SERVICES)

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

Function Codes	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
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

(DEBT SERVICES)

Function Codes	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
6100	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

NOTES: 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 instruction level (I) is used to code expenditures for supplies from the General Fund, Function 1100, Object 510, and 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.

4.2.1.2 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 FROM 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 FROM 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
(TRANS FEES OTHER DIST OUT-STATE)	
1331	REGULAR SCHOOL
1332	SUMMER SCHOOL
1333	SPECIAL SCHOOL
(TRANS FEES - OTHER SOURCES)	
1341	
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 FOR 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 ALA 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 ALA 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 ALA 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)	
1910	PREM ACCR INTEREST ON BONDS & NOTES SOLD
1920	SALE OF BONDS
1930	SALE & LOSS OF ASSETS

1940	PROCEEDS FROM SALE OF NOTES
(RCPTS 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
3130	PROPERTY TAX ALLOCATION
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
3200	RESTRICTED GRANTS-IN-AID
3210	RESTRICTED GRANTS-AID RECEIVED DIRECTLY FROM STATE GOV.
3211	DISADVANTAGED PUPIL IMPACT AID
3212	BUS PURCHASE ALLOWANCE
3213	SCHOOLLUNCH
3214	TEXTBOOK - INSTRUCTIONAL MATERIALS
3219	OTHER RESTRICTED GRANTS-IN-AID RECEIVED FROM THE STATE
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**

4.2.1.3 Financial Data Files:

Cash Record: To be provided for each Fund/Special Cost Center.

Account	
Transaction Indicator	Numerical identifier to denote specific accounting transaction.
Fund	Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
Special Cost Center	Four-digit code that tracks costs for temporary or specific needs in defining funds.
Account Description	Description of account structure as maintained by State Auditor.
Fund Type	Funds shall be one of the following types: Governmental, Fiduciary, or Proprietary.
Fund Class	General Fund, Special Revenue, Capital Project, Debt Service, Enterprise, Internal Service, Trust, Agency
July 1 Cash Balance	Beginning fiscal year available cash
Fiscal Year Receipts	Receipts capable of being expended
Fiscal Year Expend	Monies expended during fiscal year for goods or services.
Current Cash Encumbered	Monies encumbered for orders in process.
Current Fund Balance	Balance of particular fund at given time.
Current Payables	Invoices for goods/services received and not yet (optional) paid.
Expenditure Record: To be provided for each account number as indicated in the financial detail documentation.	
Account	
Transaction Indicator	Numerical identifier to denote specific accounting transaction.
Fund	Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
Special Cost Center	Four-digit code that tracks costs for temporary or specific needs in defining funds.

Function	Four-digit code which classifies expenditures for comparisons of data.
Object	Three-digit code assigned by Auditor's Office to define expenditure as "goods or service".
Subject	Six-digit code which identifies specific educational costs.
Operational Unit	Three-digit code which identifies the permanent operational entity.
Instructional Level	Two-digit code which specifies the various grades or educational levels in the district.
Job	Three-digit code to relate staff costs to assigned activity.
Prior Fiscal Year Encumbered	(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	Budget showing projected spending for current fiscal year.
Fiscal Year Actual Expenditure	Total monies expended for fiscal year.
Current Encumbered	Monies encumbered, but goods/services not received.

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

Fiscal Year Estimated Revenue	Forecast of expendable revenue to be received during fiscal year.
Fiscal Year Actual Receipts	Actual monies received during fiscal year.
Fiscal Year Receivable	Monies due the district, but not yet (optional) received.

Operational Unit (OPU) Description Record:
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'.

4.2.1.4 Exhibit 1:

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

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.

4.2.1.5 Statement J:

The Schedule of Indebtedness-Bonds is designed to disclose the status of each issue of serial bonds.

Description/Purpose of Issue	Specific building or project, for which voted bond monies are used.
Interest Rate	Nominal rate charged on bonds sold.
Interest Dates	Dates when interest on bonds is due (YYYYMMDD format).
Issue Date	Date of Bond issue (YYYYMMDD format).
Maturity Date	Date of Bond Maturity (YYYYMMDD format).
New Issues During Period	Any new bonded indebtedness issued to district during fiscal year.
Principal Redemptions During Period	Any part of the principal of bond paid during the fiscal year.
Amount Outstanding End of Period	Amount of bond still unpaid at end of fiscal year.

4.2.1.6 Statement K:

The Schedule of Indebtedness-Notes (short-term) is designed to disclose the amount, source, and receiving fund for each borrowing.

4.2.1.7 Statement L:

The Schedule of Indebtedness-Notes (long term) is designed to disclose the amount, source and receiving fund for each borrowing.

Description/Purpose of Issue	Specific use of borrowed monies.
Receiving Fund	Fund into which borrowed monies are receipted.
Receiving Special Cost Center	Special Cost Center of Fund if applicable.
Statutory Authority	Board minutes, Ohio Revised Code, etc.
Source	Bank, Fund, etc., from where money was borrowed.
Interest Rate	Nominal rate charged for notes.
Interest Dates	Dates when interest on Note(s) is due (YYYYMMDD format).
Issue Date	Date of Note(s) issue (YYYYMMDD format).
Maturity Date	Date of Note(s) Maturity (YYYYMMDD format).

New Issues During Period	Any new note(s) issued to district during fiscal year.
Principal Redemptions During Period	Any part of the principal of note(s) paid during the fiscal year.
Amount Outstanding End of Period	Amount of note(s) still unpaid at end of fiscal year.

4.2.1.8 Statement M:

The Schedule of Debt Service Requirements to Maturity is designed to disclose the number of dollars required in each year to satisfy outstanding debt.

Year	Listing of fiscal year's payments to be applied to indebtedness.
Principal	Total amount of principal payment to be applied to indebtedness.
Interest	Total amount of interest payment to be applied to indebtedness.
Total	Total amount of dollars required in each year to satisfy outstanding debt.

4.2.1.9 Statement N:

The memorandum data is designed to disclose the information relating to the district's tax base.

Tax Valuation Assessed	Real property valuations and personal property valuations are those closest chronological valuations reported by, or available from, the county auditor as of June 30 of the year prior to the reporting year.
Tax Receipts	The total dollar amount per category of tax receipts for the fiscal year.
Total tax receipts	The sum of the following six property categories:
Real	Commercial/Industrial
Real	Residential/Agricultural
Real	Public Utilities
Real	Minerals
Personal	General
Personal	Public Utilities
Tax Rate	Tax rate assessed is the millage rate assessed against the taxable table.
Adjusted Rate	The tax rate adjusted for H.B. 920 tax reduction factors and 10% rollback and homestead.

4.2.1.10 Schedule of Federal Assistance:

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

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

4.2.1.11 Statement R:

Civil proceedings information sheet which contains all data pertaining to any civil proceedings pending in court involving the board of education.

4.2.1.12 Statement S:

The combined financial report of the board of education, this statement is required by the State Auditor's Office to be published in a local newspaper.

4.2.1.13 Fund Type:

Funds shall be one of the following types: governmental, fiduciary, or proprietary.

4.2.1.14 Fund Class:

Funds shall be one of the following classes: special revenue, debt service, capital project, expendable trust, enterprise, internal service, non-expendable trust or agency.

4.2.1.15 Index of Funds:

Districts are no longer required to submit the Index of Funds record. The record can be generated from the cash record.

4.2.2 FIVE YEAR FORECAST

The Five Year Forecast is a financial projection required by Sub. H.B 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, and joint vocational school districts (see Section 5705.391 of the Revised Code 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, and a summary of key assumptions.

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.

4.2.2.1 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 table below contains 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 4-1 Five Year Forecast Line Numbers

Line Number	Description	Revenue Codes	Object Codes
1.0 Revenue:			
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	**Resricted Grants-in-Aid**	**All 3200's**	
1.050	**Property Tax Allocation**	**3130**	
1.0.60	**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**	
2.0 Other Financing Sources			

Line Number	Description	Revenue Codes	Object 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 and 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**
3.0 Expenditures:			
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**
5.0 Other Financing Uses			

Line Number	Description	Revenue Codes	Object Codes
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**
6.0 Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses			
6.010	**Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses**		**Line 2.080 minus 5.050**
7.0 Cash Balance July 1			
7.010	**Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies**		**Prior year line 7.020**
7.020	**Cash Balance June 30**		**Line 6.010 plus 7.010**
8.0 Estimated Encumbrances June 30			
8.010	**Estimated Encumbrances June 30**		
9.0 Reservation of Fund Balance:			
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**	
10.0 Fund Balance June 30 For Certification of Appropriations			
10.010	**Fund Balance June 30 For Certification of Appropriations**	**Line 7.020 - Line 8.010 - Line 9.080**	

Line Number	Description	Revenue Codes	Object Codes
11.0 Revenue from Replacement / Renewal Levies:			
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**
12.0 Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations			
12.010	**Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations**	**Line 10.010 + 11.3**	
13.0 Revenue from New Levies:			
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**
14.0 Revenue from Future State Advancements			
14.010	**Revenue from Future State Advancements**		
15.0 Unreserved Fund Balance June 30			
15.010	**Unreserved Fund Balance June 30**		**Line 12.010 + Line 13.030 + Line 14.010**

4.2.2.2 Prior Years 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.

4.2.2.3 Average Annual Change (QF070):

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

4.2.2.4 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.

4.2.3 FIVE YEAR FORECAST NOTES

The Five Year Forecast is not complete unless accompanied by the Notes to the 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 records is very simple and only includes relevant fields described below.

4.2.3.1 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.

4.2.3.2 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.