

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).

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

***Note for ESCs:** Since ESCs often operate a variety of programs and services that may differ in start and end dates, hours per day of operation, and annual hours and days in session, the ESC should report the earliest and latest start and end date for any program or service provided by the ESC and the maximum hours per day and annual hours and days in session for any program or service provided by the ESC.*

4.1.1 DISTRICT GENERAL INFORMATION RECORD– PREVIOUS SUMMER

Report one record per district during the October K reporting period **ONLY** if summer school was provided by your district during the summer of 2004.

4.1.1.1 District IRN:

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**, that 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

Report one record per building during the October K reporting period **ONLY** if summer school was offered in the building during the summer of 2004.

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 included 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

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:

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.

School district boards must 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. ***This element is not required for JVSD's, ESC's and DYS.***

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

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 *Reporting Instructions Adjusted for Community Schools for FY05*

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 FY05 that would be the week of Oct. 4, 2004. If a building is not in session for one or more days during the week of Oct. 4th, 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, Community Schools, JVSDs and ESCs must submit waiver requests by September 15, 2004.** 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 September 15th 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 reported in EMIS beginning October 15th. If the approved count week occurs after October 15th, then report the enrollment information to EMIS in the week immediately following 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, Community Schools, Educational Service Centers (ESCs) and Joint Vocational School Districts (JVSDs). **The Department of Youth Services (DYS) should NOT report these data.**

Please Note: It is the intent of state law and the goal of the Department of Education that **all** districts and schools across the state count students during the same week of the school year. Districts that have been granted waivers in the past have been informed that they are expected to work diligently to resolve future year conflicts in order to avoid the future need for waiver requests. It is the department's expectation that the number of waivers granted each year will decline, and **that no waivers will be granted for the '06-07 school year, for reasons other than calamity days.**

4.1.4.3.1 School Open on Monday of Funding Count Week?

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

VALID OPTIONS:

- * = Not Applicable (should be used by DYS 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?

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

VALID OPTIONS:

- * = Not Applicable (should be used by DYS 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?

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

VALID OPTIONS:

- * = Not Applicable (should be used by DYS 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?

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

VALID OPTIONS:

- * = Not Applicable (should be used by DYS 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?

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

VALID OPTIONS:

- * = Not Applicable (should be used by DYS 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

NOTE: Elements 4.1.4.4 to 4.1.4.7.5 should be completed by all entities.

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

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

4.1.4.5 First Day of School Scheduled for Kindergarten Students

Indicates the first scheduled day of instruction for kindergarten students. If the building does not offer kindergarten report "00000000"

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

Indicates 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. If the building does not have grades 1-8, report the default ("0.00")

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. If the building does not have grades 9-12, report the default ("0.00")

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. If the building does not have kindergarten report the default ("0.00").

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. If the building does not have kindergarten report the default ("0.00").

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. If the building does not have kindergarten report the default ("0.00").

NOTE: Elements 4.1.4.8 to 4.1.4.10.6 should be completed by community schools whose contract for the school year requires hours. Community schools whose contract for the school year requires days should complete elements 4.1.4.11 to 4.1.4.13.6. Revised 4/1/05

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

Indicate the number of Parent Teacher Conference Hours scheduled.

Default = "000"

4.1.4.9 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"

4.1.4.10 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"

4.1.4.10.1 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. If the building does not have grades 1-8, report the default ("0000").

4.1.4.10.2 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. If the building does not have grades 9-11, report the default ("0000").

4.1.4.10.3 Annual Hours in Session Scheduled – Students in Grade 12

Indicate the number of scheduled annual hours in session for students in grade 12. If the building does not have grade 12, report the default ("0000").

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

Indicates the number of scheduled annual hours in session for students in half-day everyday kindergarten. If the building does not have kindergarten, report the default ("0000").

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

Indicates the number of scheduled annual hours in session for students in alternate day full day kindergarten. If the building does not have kindergarten, report the default ("0000").

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

Indicates the number of scheduled annual hours in session for students in full day everyday kindergarten. If the building does not have kindergarten, report the default ("0000").

NOTE: Elements 4.1.4.11 to 4.1.4.13.6 should be completed by all entities and any community schools whose contract for the school year requires days instead of hours. Community schools whose contract requires hours should complete elements 4.1.4.8 to 4.1.4.10.6. Revised 4/01/05

4.1.4.11 Parent Teacher Conference FTE Scheduled

Indicate the full-time equivalence (FTE) of scheduled parent teacher conference days. One FTE equals one full work day for staff. For example, if the school is in session for half of the work day and parent teacher conference day is scheduled for the second half of the work day, the parent teacher conference full-time equivalence (FTE) that should be reported would be .5 FTE.

Default = "0.0"

4.1.4.12 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 time 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. One FTE equals one full work day for staff. For example, if the school is in session for half of the work day and the professional meeting day for teachers is scheduled for the second half of the work day, the professional meeting day full-time equivalence (FTE) that should be reported would be .5 FTE.

Default = "0.0"

4.1.4.13 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"

4.1.4.13.1 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. If the building does not have grades 1-8, report the default ("000.00").

4.1.4.13.2 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. If the building does not have grades 9-11, report the default ("000.00").

4.1.4.13.3 Annual Days in Session Scheduled – Students in Grade 12

Indicate the number of scheduled annual days in session for students in grade 12. If the building does not have grade 12, report the default ("000.00").

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

Indicates the number of scheduled annual days in session for students in half-day everyday kindergarten. If the building does not have kindergarten, report the default ("000.00").

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

Indicates the number of scheduled annual days in session for students in alternate day full day kindergarten. If the building does not have kindergarten, report the default ("000.00").

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

Indicates the number of scheduled annual days in session for students in full day everyday kindergarten. If the building does not have kindergarten, report the default ("000.00").

4.1.5 DISTRICT GENERAL INFORMATION RECORD - YEAREND

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

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.

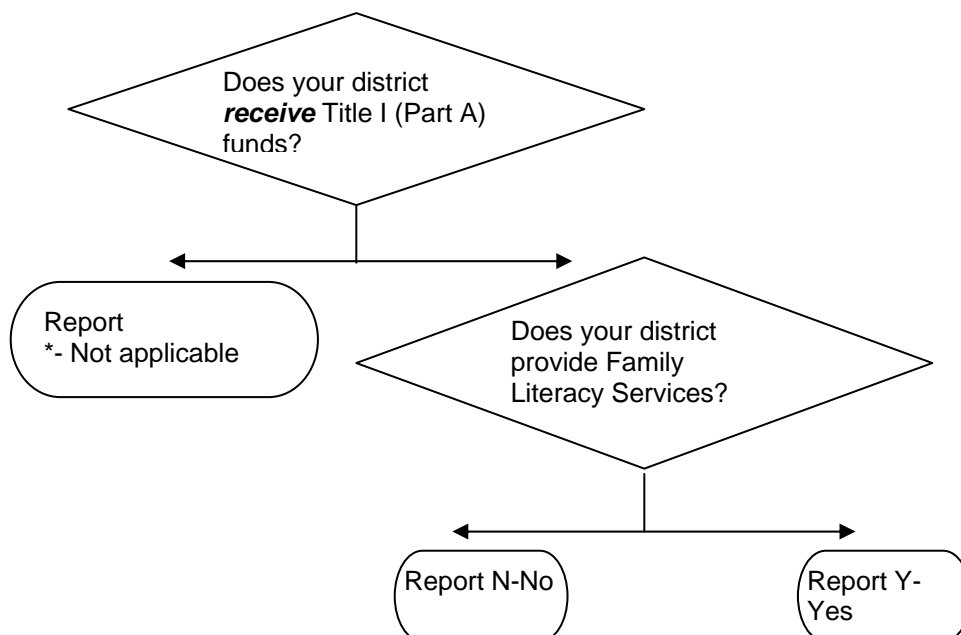
3) Adult Education -Parent literacy training that leads to economic self-sufficiency.

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 an 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.

Default = "000"

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.

Default = "000"

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

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. ***This element is not required to be reported by ESC's, JVSD's and DYS.***

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. ***This element is not required to be reported by ESC's, JVSD's and DYS.***

4.1.6.5 Building Square Feet*:

Indicates the square footage of the building. (Square footage for the Central Office should be reported on the District Yearend Record). ***This element is not required to be reported by ESC's, JVSD's and DYS.***

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

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

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

4.1.6.7 Actual First Day of School Scheduled for Kindergarten Students

Indicates the actual first day of instruction for kindergarten students. If the district does not have kindergarten, report "00000000".

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

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

4.1.6.9 Actual Hours Per Day *New for FY05*

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

Default = "0.00"

4.1.6.9.1 Actual Hours Per Day – Students in Grades 1-8

Indicate the number of actual hours per day for students in grades 1-8. If the building does not have grades 1-8, report the default ("0.00").

4.1.6.9.2 Actual Hours Per Day – Students in Grades 9-12

Indicate the number of actual hours per day for students in grades 9-12. If the building does not have grades 9-12, report the default ("0.00").

4.1.6.9.3 Actual Hours Per Day – Students in Half-Day Everyday Kindergarten

Indicate the number of actual hours per day for students in half-day everyday kindergarten. If the building does not have kindergarten, report the default ("0.00").

4.1.6.9.4 Actual Hours Per Day – Students in Alternate Day Full Day Kindergarten

Indicate the number of actual hours per day for students in alternate day full day kindergarten. If the building does not have kindergarten, report the default ("0.00").

4.1.6.9.5 Actual Hours Per Day – Students in Full Day Everyday Kindergarten

Indicate the number of actual hours per day for students in full day everyday kindergarten. If the building does not have kindergarten, report the default ("0.00").

4.1.6.10 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. If the building into which the majority of students will attend the following year ALSO has no AYP tested grade levels, report the IRN of the next building into which the majority of students will attend that has AYP tested grade levels.

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

VALID OPTIONS:

***** - Not applicable

IRN of Feeder School

NOTE: Elements 4.1.6.11 to 4.1.6.13.6 should be reported by community schools whose contract for the school year requires hours. Community schools whose contract for the school year requires days should complete elements 4.1.6.14 to 4.1.6.20. Revised 4/01/05

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

Indicate the Actual number of Parent Teacher Conference Hours.

Default = "0.0"

4.1.6.12 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"

4.1.6.13 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"

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

Indicate the actual hours in session for students in grades 1-8. If the building does not have grades 1-8, report the default ("0000").

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

Indicate the actual hours in session for students in grades 9-11. If the building does not have grades 9-11, report the default ("0000")

4.1.6.13.3 Actual Annual Hours in Session – Students in Grade 12

Indicate the actual hours in session for students in grade 12. If the building does not have grade 12, report the default ("0000").

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

Indicates the actual hours in session for students in half-day everyday kindergarten. If the building does not have kindergarten, report the default ("0000").

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

Indicates the actual hours in session for students in alternate day full day kindergarten. If the building does not have kindergarten, report the default ("0000").

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

Indicates the actual hours in session for students in full day everyday kindergarten. If the building does not have kindergarten, report the default ("0000").

NOTE: Elements 4.1.6.14 to 4.1.6.20 should be completed by all entities and any community school whose contract for the school year requires days instead of hours. Community schools whose contract for the school year requires hours should complete elements 4.1.6.11 to 4.1.6.13.6. Revised 4/01/05

4.1.6.14 Actual Parent Teacher Conference FTE

Indicate the actual full-time equivalence (FTE) of parent teacher conference days. One FTE equals one full work day for staff. For example, if the school was in session for half of the work day and the parent teacher conference day was held for the second half of the work day, the parent teacher conference full-time equivalence (FTE) that should be reported would be .5 FTE.

Default = "0.0"

4.1.6.15 Actual Professional Meeting (for Teachers) FTE

Indicate the actual full-time equivalence (FTE) for professional meetings for teachers. The FTE reported should only include time 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. One FTE equals one full work day for staff. For example, if the school was in session for half of the work day and the professional meeting day for teachers was held for the second half of the work day, the professional meeting day full-time equivalence (FTE) that should be reported would be .5 FTE.

Default = "0.0"

4.1.6.16 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"

4.1.6.16.1 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. If the building does not have grades 1-8, report the default ("000.00").

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

Indicate the actual number of annual days in session for students in grades 9-11. If the building does not have grades 9-11, report the default ("000.00").

4.1.6.16.3 Actual Days in Session – Students in Grade 12

Indicate the actual number of annual days in session for students in grade 12. If the building does not have grade 12, report the default ("000.00").

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

Indicates the actual number of annual days in session for students in half-day everyday kindergarten. If the building does not have kindergarten, report the default ("000.00").

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

Indicates the actual number of annual days in session for students in alternate day full day kindergarten. If the building does not have kindergarten, report the default ("000.00").

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

Indicates the actual number of annual days in session for students in full day everyday kindergarten. If the building does not have kindergarten, report the default ("000.00").

4.1.6.17 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"

4.1.6.18 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"

4.1.6.19 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"

4.1.6.20 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"

NOTE: Element 4.1.6.21 to 4.1.6.22.3 must be reported by all entities except for the Department of Youth Services

4.1.6.21 Total Number of Students Arrested for Committing a Violent Criminal Offense on School Grounds During the Current School Year *New for FY05*

Report the **total number of students** who have been arrested for committing a violent criminal offense (as defined in ORC 2901.01(9)(a))* on school grounds while enrolled in the school building **during the current school year**. School grounds/property should include the school building and immediate grounds, school transportation (e.g., buses), designated school bus stops, school sponsored activities such as field trips and sporting events, stadiums/gymnasiums, and other facilities and any setting under the control and supervision of the school district. (District Boards of Education may, at their discretion, use a different, more expansive definition.) This number should include both students who have been found guilty of committing a violent criminal offense on school grounds and those students who have been arrested for committing a violent criminal offense on school grounds and are awaiting adjudication.

VALID OPTIONS:

**** = Not Applicable (use for DYS only)

Actual Number of Students Arrested

The response to this element will be used to identify schools that may meet the threshold for one of the criteria set by the State Board of Education to determine if a school is identified as "persistently dangerous" as required by No Child Left Behind. (The

other criteria are the number of weapon-related incidents in the school that resulted in student removal from school which is reported on the student discipline record). More information on persistently dangerous schools can be found at:
http://www.ode.state.oh.us/esea/Superintendent/Web_Docs/Persistently_Dangerous_Schools.asp

*** The definition of Violent Criminal Offenses can be found in section 2901.01 (9)(a) of the Ohio Revised Code and includes the following offenses:**

2903.01 Aggravated murder, 2903.02 Murder, 2903.03 Voluntary manslaughter, 2903.04 Involuntary manslaughter, 2903.11 Felonious assault, 2903.12 Aggravated assault/D 2903.13 Assault, 2903.15 Permitting child abuse, 2903.21 Aggravated Menacing, 2903.211 Menacing by Stalking, 2903.22 Menacing, 2905.01 Kidnapping, 2905.02 Abduction, 2905.11 Extortion, 2907.02 Rape, 2907.03 Sexual Battery, 2907.05 Gross Sexual Imposition, 2909.02 Aggravated Arson, 2909.03 Arson, 2909.24 Terrorism, 2911.01 Aggravated Robbery, 2911.02 Robbery, 2911.11 Aggravated Burglary, 2911.12 Burglary, 2917.01 Inciting to violence, 2917.02 Aggravated Riot, 2917.03 Riot, 2917.31 Inciting Panic, 2919.22 Endangering Children, 2919.25 Domestic Violence, 2921.03 Intimidation, 2921.04 Intimidation of attorney, victim or witness in criminal case, 2921.34 Escape, 2923.16.1 Improperly discharging firearm at or into habitation; school related offenses.

4.1.6.22 Extended Learning Time Instruction Program *Adjusted*

See definition of Extended Learning Time Instruction included in the District Record

4.1.6.22.1 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

4.1.6.22.2 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

4.1.6.22.3 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

4.2 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/ | P | O | P | N/A | P | *SO/ | O | O | O | N/A | O |

| | | | | | | | | | | | | |
|--|-----------|--|--|--|--|--|-----------|--|--|--|--|--|
| | OI | | | | | | OI | | | | | |
|--|-----------|--|--|--|--|--|-----------|--|--|--|--|--|

(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 |

| Function Codes | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
|----------------|------------|-----|-----|-----|-----|-----|-----------|-----|-----|-----|-----|-----|
| | OI | | | | | | I | | | | | |
| 1370 | *SO/ OI | P | O | P | N/A | P | SO/O I | O | O | O | N/A | O |
| 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 | | | | | | | | | | | |

| Function Codes | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 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 |
| 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 | | N/A | 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 | |
| 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 |
| 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 | DISADVANT 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 districtwide 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 | Restricted Grants-in-Aid | All 3200's | |
| 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 | |
| 2.0 Other Financing Sources | | | |
| 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 |

| Line Number | Description | Revenue Codes | Object Codes |
|--|--|----------------------|--|
| 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 | | | |
| 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 |

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| Line Number | Description | Revenue Codes | Object Codes |
|---|--|--|-----------------------|
| 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 | |
| 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 | | |

| Line Number | Description | Revenue Codes | Object Codes |
|---|--|---------------|---|
| 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. $[(\text{Year 2} - \text{Year 1}) + (\text{Year 3} - \text{Year 2})] / 2$

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.