

EMIS Reporting Manual

Chapter 4 Reporting District, Building and Financial Data



Version 1
August 17, 2007

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4.2 Introduction

Chapter 4 of the EMIS Manual provides instructions for reporting district and building level records and elements to the Ohio Department of Education (ODE). Chapter 4 also includes Financial Data and records.

Overview of Data

The following are general categories of data covered in chapter 4 of the EMIS Manual.

- District and Building General Information – Fall/October, February (includes data regarding funding count week information, first day of school, hours per day, calamity days, professional development days, parent-teacher conferences, annual days in session, etc.)
- District and Building General Information – Yearend (includes data regarding family literacy services, extended learning time, first day of school, hours per day, days in session, etc.)
- Financial Data

Reporting Responsibility

The following entities are required to report district records during the October (K) and Yearend (N) reporting periods.

- City, local, and exempted village districts
- Community schools
- Educational Service Centers (ESCs)
- Department of Youth Services (DYS)
- Ohio State Schools for the Deaf and Blind (OSD, OSB)
- Joint Vocational School Districts (JVSDs)

In general, building records are required to be reported during the October (K), February (C), and Yearend (N) reporting periods for each building within the entities identified above.

ESCs are not required to submit building level data. They do not submit:

- Building General Information Record (DF) Fall/October
- Building General Information Record (DH) February
- Building General Information Record (DB) Yearend

Note: The following exceptions are valid for the February (C) reporting period: community schools without CTE funded programs do not report building records. Community schools with CTE funded programs are required to report these records.

Joint Vocational Schools (JVS), schools within a Joint Vocational School District, are each required to submit building records.

Reporting the Building IRN

In most cases, the *Building IRN Element* is to be reported with the IRN of the individual building submitting a record. However, in some cases (i.e., community schools) the *Building IRN Element* and *District IRN Element* will be reported with the same IRN.

4.3 District and Building Level Records

Below is a list of each district and building record, its name, and record number. Data elements for each of these records are found in the following sections of chapter 4.

| Record Number | Record Name |
|----------------------|---|
| DQ | District General Information - Fall/October |
| DT | District Testing - Yearend |
| DF | Building General Information - Fall/October |
| DR | District General Information - Yearend |
| DB | Building General Information - Yearend |
| DH | Building General Information - February |

4.4 DISTRICT GENERAL INFORMATION - FALL/OCTOBER RECORD (DQ)

GENERAL GUIDELINES

A District General Information Fall/October Record is required to be reported during the October (K) reporting period for each city, local, and exempted village school district as well as each community school, Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind (OSB and OSD), and the Department of Youth Services (DYS).

Elements Removed from Record

- DQ230 Prior Year Nonpublic Students Evaluated for Special Education - Ineligible Element
- DQ240 Prior Year Preschool Transition Conferences Held By 3rd Birthday - No Disability Suspected Element
- DQ250 Prior Year Preschool Transition Conferences Held after 3rd Birthday - No Disability Suspected Element
- DB560 DB560 Violent Criminal Offense Element

District General Information – Fall/October Record

The following portion of this section discusses each of the data elements within the District General Information Fall/October Record. The elements are organized alphabetically.

District IRN Element

| | |
|---------------------|--|
| Record Field Number | DQ040 |
| Definition | The state assigned six-digit unique information retrieval number (IRN) for the district. |

VALID OPTION

Six-digit code

Valid range of numbers determined by ODE.

☀ Home Schooled Resident Students Element

| | |
|---------------------|---|
| Record Field Number | DQ220 |
| Definition | The total number of resident students receiving home schooling based on the receipt of a Home Education Notification Form as required by Ohio Administrative Code ¹ (OAC). |

VALID OPTIONS

00000-99999

REPORTING INSTRUCTIONS

This element is reported by only city, local, and exempted village school districts during the October (K) reporting period.

☀ Kindergarten Entrance Birth Date Element

| | |
|---------------------|---|
| Record Field Number | DQ120 |
| Definition | The date chosen by the district that indicates when a student is required to be five years old in order to be admitted into kindergarten. |

VALID OPTIONS

- * Not applicable (Use only for community schools that do not have a kindergarten grade level and for JVSDs, OSB, OSD, and DYS)
- A September 30
- B August 1

REPORTING INSTRUCTIONS

This element is not required for JVSDs and DYS.

H.B. 383 indicates that the school district may choose one of two dates by which a student must be five years old in order to be admitted to kindergarten.

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 student must be five years of age to be admitted into kindergarten and six years of age to be admitted to first grade.

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 or September 30).

¹ OAC 3301-34-03.

The local board of education shall determine entrance through a standardized testing program.

Participation Eligibility Element

| | |
|---------------------|---|
| Record Field Number | DQ080 |
| Definition | The amount of time a student is required to attend the district in order to participate in extra curricular activities in the district. |

VALID OPTIONS

0.00 – 9.99

REPORTING INSTRUCTIONS

It is optional for the district to report this information.

This element may 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 is reported in this element.

This element is included in the criterion to calculate eligibility.

If the district does not report a value for this element, a student will be counted as eligible for extra-curricular activities if the student's *PERCENT OF TIME (GI150)* is greater than zero.

Unserved Eligible Nonpublic Students with Disabilities Element

| | |
|---------------------|--|
| Record Field Number | DQ210 |
| Definition | The total number of resident and non-resident nonpublic students within the district boundaries that are eligible for special education services but are not being served by the district. |

VALID OPTIONS

0000-9999

REPORTING INSTRUCTIONS

This element is reported by only city, local, and exempted village school districts during the October (K) reporting period.

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.

4.5 DISTRICT TESTING - YEAREND RECORD (DT)

GENERAL GUIDELINES

A District Testing Record must be reported to collect headcount information on district-wide assessments beyond those required by the state. This will be reported during the June (N) reporting period for each city, exempted village and local school district as well as each community school and the Department of Youth Services (DYS).

Report one record per test per grade level if a test is given to an entire grade level in the district. This only applies to non-state tests. If the only tests that the district administers to all students in grades K-12, or to all students in particular grade levels, are Ohio's Achievement and Graduation Tests, KRA-L, or the Ohio Test of English Language Acquisition, then report a single record with "NT" in the grade level field and a Local Assessment Number of the district's choice.

If a test was required for students in one grade level, but was optional for students in another grade level, then only report a record for the required grade level. For example, if the district requires all fourth-graders to take the Otis Lennon, yet permits students who enter the district at a later grade to take the Otis Lennon as part of the gifted identification process, then the district would only enter a record for the "04" grade level and would only include students in grade 4 in the headcount fields.

District Testing Record

The following portion of this section discusses each of the data elements within the District Testing Record. The elements are organized alphabetically.

Accommodations/Modifications Headcount Element

| | |
|---------------------|--|
| Record Field Number | DT100 |
| Definition | The number of students with disabilities who took the assessment with accommodations /modifications. |

VALID OPTIONS

0000-9999

REPORTING INSTRUCTIONS

Enter the number of students with disabilities who took the assessment with accommodations/modifications. If accommodations/modifications were not available or no students used accommodations/modifications, enter "0000".

☀ Administered with Accommodations/Modifications Element

| | |
|---------------------|--|
| Record Field Number | DT090 |
| Definition | Indicates if accommodations/modifications were available for students with disabilities. |

VALID OPTIONS

- Y Yes, accommodations were available
- N No, accommodations were not available

☀ Alternate Assessment Headcount Element

| | |
|---------------------|--|
| Record Field Number | DT120 |
| Definition | The number of students with disabilities who took an alternate assessment. |

VALID OPTIONS

- 0000-9999

REPORTING INSTRUCTIONS

Enter the number of students with disabilities who took an alternate assessment. If no alternate assessment was administered, enter 0.

☀ Alternate Assessments Provided Element

| | |
|---------------------|--|
| Record Field Number | DT110 |
| Definition | Indicates if alternate assessments were available for students with disabilities who cannot participate, even with accommodations/modifications. |

VALID OPTIONS

- Y Yes, alternate assessments were available
- N No, alternate assessments were not available

REPORTING INSTRUCTIONS

If alternate assessments were available for students with disabilities who cannot participate, even with accommodations/modifications, in the same assessment used with other students at the grade level, enter “Y”.

☀ ASSESSED STUDENTS WITH DISABILITIES HEADCOUNT ELEMENT

| | |
|---------------------|--|
| Record Field Number | DT080 |
| Definition | The number of students with disabilities in the grade level who took the assessment. |

VALID OPTIONS
0000-9999

REPORTING INSTRUCTIONS

Enter the number of students with disabilities in the grade level where the assessment was administered. Do not include students who were required by district policy to take the test but did not do so.

☀ District IRN Element

| | |
|---------------------|--|
| Record Field Number | DT040 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the district. |

VALID OPTION
Six-digit IRN Valid district IRN

☀ Grade Level Assessed Element

| | |
|---------------------|---|
| Record Field Number | DT050 |
| Definition | The grade level of the students who were required to take the assessment. |

VALID OPTIONS
KG
01-12
NT Not tested

☀ Local Assessment Number Element

| | |
|---------------------|--|
| Record Field Number | DT060 |
| Definition | A locally determined number for an assessment. |

VALID OPTIONS
000-999

REPORTING INSTRUCTIONS

If students at multiple grade levels took the same assessment, use the same local assessment number in each record for that assessment.

☀ Number of Students Taking Assessment Element

| | |
|---------------------|---|
| Record Field Number | DT070 |
| Definition | The number of students to whom this assessment was actually administered. |

VALID OPTIONS

0000-9999

REPORTING INSTRUCTIONS

Enter the number of students (both with and without disabilities) to whom this assessment was actually administered. Do not include students in the grade level who were required by district policy to take the test, but did not test.

4.6 BUILDING GENERAL INFORMATION – FALL/OCTOBER RECORD (DF)

GENERAL GUIDELINES

A Building General Information Fall/October Record is required to be reported during the October (K) reporting period for each building within a city, local, exempted village school district as well as each community school. In addition, a building record is also required for each Joint Vocational School (JVS) within a Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind, and the Department of Youth Services.

Educational Service Centers are no longer required to submit the Building General Information – Fall/October Record.

This record is not to be used for February (C) reporting. Use the [Building General February Record \(DH\)](#), when reporting building data during February (C) reporting.

The type of contract a community school has for a school year determines whether the school reports the “Hours” elements or the “Days” elements, with regards to parent teacher conferences, professional meetings, and scheduled time in session. A community school reports either the “Hours” elements or the “Days” elements but does not report both. See the table below for assistance with regards to which elements (the “hours” or the “days”) the community school reports. It is, however, required that community schools report all other elements on the Building General Information – Fall/October Record.

| Contract Type | Data Elements Required to Complete |
|---|--|
| Contract for the school year is in days | Report the “Days” elements not the “Hours” elements <ul style="list-style-type: none"> ▪ <i>Annual Days Scheduled Elements</i> (2 elements) ▪ <i>Annual Days In Session Elements</i> (6 elements) |
| Contract for the school year in hours | Report the “Hours” elements, not the “Days” elements <ul style="list-style-type: none"> ▪ <i>Annual Hours Scheduled Elements</i> (2 elements) ▪ <i>Annual Hours In Session Elements</i> (6 elements) |

 **Annual Days Scheduled Elements**

Parent Teacher Conferences FTE

| | |
|---------------------|--|
| Record Field Number | DF280 |
| Definition | The total full-time equivalence (FTE) of scheduled parent-teacher conferences. |

VALID OPTIONS

0.0 -9.9

REPORTING INSTRUCTIONS

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 is .5 FTE.

All entities are required to report this element, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each *Annual Days Element*; however they do not complete the *Annual Hours Scheduled Element* nor the *Annual Hours in Session Element*.

Teacher Professional Meetings FTE

| | |
|---------------------|---|
| Record Field Number | DF290 |
| Definition | The total full-time equivalence scheduled for professional meetings for teachers. |

VALID OPTIONS

0.0 -9.9

REPORTING INSTRUCTIONS

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 is .5 FTE.

All entities are required to report this element, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each of the *Annual Days Elements*; however, they do not complete the *Annual Hours Scheduled Element* or the *Annual Hours in Session Element*.

☀ Annual Days in Session Scheduled Elements

Grades 1-8

| | |
|---------------------|--|
| Record Field Number | DF300 |
| Definition | The number of scheduled days in session for students in grades 1-8 during the current school year. |

Grades 9-11

| | |
|---------------------|---|
| Record Field Number | DF310 |
| Definition | The number of scheduled days in session for students in grades 9-11 during the current school year. |

Grade 12

| | |
|---------------------|---|
| Record Field Number | DF320 |
| Definition | The number of scheduled days in session for students in grade 12 for the current school year. |

Every Day Half Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DF330 |
| Definition | The number of scheduled days in session for students in every day half-day kindergarten during the current school year. |

Alternate Day Full Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DF340 |
| Definition | The number of scheduled days in session for students in alternate day full-day kindergarten during the current school year. |

Every Day Full Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DF350 |
| Definition | The number of scheduled days in session for students in every day full-day kindergarten during the current school year. |

Preschool

| | |
|---------------------|---|
| Record Field Number | DF370 |
| Definition | The number of scheduled days in session for students in preschool during the current school year. |

VALID OPTIONS

000.00 – 999.99

REPORTING INSTRUCTIONS

For the October (K) reporting period, this indicates the number of days the school plans to be open for instruction during the current school year.

All entities are required to report these elements, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each *Annual Days Element*; however, they do not complete the *Annual Hours Scheduled Element* or the *Annual Hours in Session Element*.

Do not count days the school is scheduled to be closed for school holidays, teachers' meetings, or other similar reasons. Do not include parent-teacher conference days.

Please Note: The *Annual Days in Session Elements* reported are not used to determine a district's adherence to minimum state standards. They are used only to calculate an accurate average daily membership figure.

If the number of days in session varies within a grade group in a building, the district should divide the total absence and attendance days for all of the various groups of students within the building by the total ADM of the entire grade group within the building to calculate the days in session.

 **Annual Hours Scheduled Elements**

Parent Teacher Conferences

| | |
|---------------------|---|
| Record Field Number | DF200 |
| Definition | The number of hours scheduled for parent-teacher conferences. |

Teacher Professional Meetings

| | |
|---------------------|--|
| Record Field Number | DF210 |
| Definition | The total hours scheduled for teacher professional meetings. |

VALID OPTIONS
 000 – 999

REPORTING INSTRUCTIONS

These data elements are reported by community schools only. Furthermore, only the community schools whose contracts for the school year are in hours, instead of days, report these elements.

In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, but it is required to report the *Annual Days Scheduled Elements*.

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.

 **Annual Hours in Session Elements**

Grades 1-8

| | |
|---------------------|---|
| Record Field Number | DF220 |
| Definition | The number of scheduled annual hours in session for students in grades 1-8. |

Grades 9-11

| | |
|---------------------|--|
| Record Field Number | DF230 |
| Definition | The number of scheduled annual hours in session for students in grades 9-11. |

Grade 12

| | |
|---------------------|---|
| Record Field Number | DF240 |
| Definition | The number of scheduled annual hours in session for students in grade 12. |

Everyday Half-Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DF250 |
| Definition | The number of scheduled annual hours in session for students in every day half-day kindergarten. |

Alternate Full-Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DF260 |
| Definition | The number of scheduled annual hours in session for students in alternate full-day kindergarten. |

Every Day Full-Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DF270 |
| Definition | The number of scheduled annual hours in session for students in every day full-day kindergarten. |

VALID OPTIONS

0000 – 9999

REPORTING INSTRUCTIONS

These data elements are reported by community schools only. Furthermore, only the community schools whose contracts for the school year are in hours instead of days report these elements.

In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, but they are required to report the *Annual Days Scheduled Elements*.

Report the number of scheduled hours that the school will be open during the school year for instruction in each of the designated grade areas. The number of hours should include scheduled classes, supervised activities and 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.

Report 0000 if the building does not have a particular grade span as designated above.

☀ BUILDING IRN ELEMENT

| | |
|---------------------|--|
| Record Field Number | DF050 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the building. |

VALID OPTION

Six-digit IRN Valid building IRN within the reporting district

☀ District IRN Element

| | |
|---------------------|--|
| Record Field Number | DF040 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the district. |

VALID OPTION

Six-digit IRN Valid district IRN

☀ First Day of School Elements

Grades 1-12

| | |
|---------------------|---|
| Record Field Number | DF110 |
| Definition | Indicates the first scheduled day of instruction for students in grades 1-12. |

Kindergarten

| | |
|---------------------|---|
| Record Field Number | DF120 |
| Definition | The first scheduled day of instruction for kindergarten students. |

VALID OPTION

YYYYMMDD Year, Month, and Day

REPORTING INSTRUCTIONS

If the building does not offer kindergarten, report “00000000”.

☀ Hours Per Day Scheduled Elements

Grades 1-8

| | |
|---------------------|---|
| Record Field Number | DF140 |
| Definition | The number of scheduled hours per day for students in grades 1-8. |

Grades 9-12

| | |
|---------------------|--|
| Record Field Number | DF150 |
| Definition | The number of scheduled hours per day for students in grades 9-12. |

Every Day Half-Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DF160 |
| Definition | The number of scheduled hours per day for students in every day half-day kindergarten. |

Alternate Day Full Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DF170 |
| Definition | The number of scheduled hours per day for students in alternate day full-day kindergarten |

Every Day Full Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DF180 |
| Definition | The number of scheduled hours per day for students in every day full-day kindergarten. |

Preschool

| | |
|---------------------|--|
| Record Field Number | DF360 |
| Definition | The number of scheduled hours per day for students in preschool. |

VALID OPTIONS

0.00 – 9.99

REPORTING INSTRUCTIONS

Report the number of scheduled hours per day in which scheduled classes, supervised activities, or approved educational options are provided to students. Do not include lunch.

☀ Last Day of School Scheduled - Grades K-12 Element

| | |
|---------------------|--|
| Record Field Number | DF130 |
| Definition | Indicates the last scheduled day of instruction for students in grades K-12. |

VALID OPTION

YYYYMMDD Year, Month, and Day

REPORTING INSTRUCTIONS

This date should not be greater than June 30, which is the official last day of school defined in Section §3313.62 of the ORC.

☀ October Funding Count Week Elements

School Open on Monday of Count Week

| | |
|---------------------|--|
| Record Field Number | DF060 |
| Definition | Indicates if the building was open on Monday of the district's October Count Week. |

School Open on Tuesday of Count Week

| | |
|---------------------|---|
| Record Field Number | DF070 |
| Definition | Indicates if the building was open on Tuesday of the district's October Count Week. |

School Open on Wednesday of Count Week

| | |
|---------------------|---|
| Record Field Number | DF080 |
| Definition | Indicates if the building was open on Wednesday of the district's October Count Week. |

School Open on Thursday of Count Week

| | |
|---------------------|--|
| Record Field Number | DF090 |
| Definition | Indicates if the building was open on Thursday of the district's October Count Week. |

School Open on Friday of Count Week

| | |
|---------------------|--|
| Record Field Number | DF100 |
| Definition | Indicates if the building was open on Friday of the district's October Count Week. |

VALID OPTIONS

- * Not Applicable
- N No, the building was NOT open on the particular day of October Count Week
- Y Yes, the building was open on the particular day of October Count Week.

REPORTING INSTRUCTIONS

The “*” (Not Applicable) option is only valid for DYS buildings and the Ohio Schools for the Deaf and Blind. All other buildings are required to report either a “Y” or an “N” in the above October Count Week Elements.

These data are required to be reported during the October (K) reporting period for all city, local, and exempted village school districts, community schools, and Joint Vocational School Districts (JVSDs).

By law, districts must report the Average Daily Membership (ADM) counts during the first five-day school week in October. This week is referred to as “October Count Week” throughout the EMIS manual. It is necessary for a school building to be open all five days in order to receive credit for all students enrolled during this week.

October “Funding” Count Week is the first full week in October. It is ODE’s goal to have all districts use this week as their October Count Week. Therefore, the school should avoid all circumstances, including planned conflict, which might lead to this week not being the full five days.

If a building is not in session for one or more days of the October Count Week, such as an emergency fog situation or county fair, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE.

City, local, exempted village school districts, as well as community schools, and JVSDs must submit waiver requests whenever they wish to change the official Count Week. The waiver request should indicate the first week that the building is in session for five days prior to the official October Count Week.

If the district does not request a waiver by the deadline date published by the Office of School Finance, ODE will use the official October Count Week for the district’s ADM count. The Waiver request form is available on ODE’s website.

Please Note: It is the intent of state law and the goal of the ODE 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 need for waiver requests. It is ODE's expectation that the number of waivers granted each year will decline and that no waivers will be granted other than for a reason of calamity days.

4.7 DISTRICT GENERAL INFORMATION – YEAREND RECORD (DR)

GENERAL GUIDELINES

A District General Information Yearend Record is required to be reported during the Yearend (N) reporting period for each city, exempted village and local school district as well as each community school, Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind, and the Department of Youth Services (DYS).

Educational Service Centers (ESCs) are no longer required to submit a District General Information – Yearend Record.

District General Information – Yearend Record

The following portion of this section discusses each of the data elements within the District General Information Yearend Record. The elements are organized alphabetically.

Central Office Building Square Feet Element

| | |
|---------------------|---|
| Record Field Number | DR720 |
| Definition | The square footage of the central office. |

VALID OPTIONS

0-999999999

REPORTING INSTRUCTIONS

Include the square footage of the central office space and also the square footage of any other facilities directed by the central office not already reported under a separate IRN.

Required by the Expenditure Flow Model (EFM), Section 3301.12 of the ORC.

District IRN Element

| | |
|---------------------|--|
| Record Field Number | DR040 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the district. |

VALID OPTION

Six-digit IRN

Valid district IRN

☀ NONPUBLIC STUDENTS EVALUATED FOR SPECIAL EDUCATION - INELIGIBLE ELEMENT

| | |
|---------------------|--|
| Record Field Number | DR230 |
| Definition | Total number of resident and non-resident nonpublic students within district boundaries that have been evaluated for special education services and determined to be ineligible. |

Valid Options

0000-9999

Reporting Instructions

This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district’s yearend (July 1 to June 30).

☀ Preschool Transition Conferences Held After 3rd Birthday No Disability Suspected Element

| | |
|---------------------|---|
| Record Field Number | DR750 |
| Definition | Count of preschool transition conferences (PSTC) for students potentially moving from Part C to Part B special education services where a decision was made at the PSTC that no disability was suspected and where the district will not pursue additional evaluation of the child. The PSTC occurred <i>after the child's 3rd birthday</i> . |

VALID OPTIONS

000-999

REPORTING INSTRUCTIONS

This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district’s yearend (July 1 to June 30).

☀️ Preschool Transition Conferences Held By 3rd Birthday No Disability Suspected Element

| | |
|---------------------|--|
| Record Field Number | DR740 |
| Definition | Count of preschool transition conferences (PSTC) for students potentially moving from Part C to Part B special education services where a decision was made at the PSTC that no disability was suspected and where the district will not pursue additional evaluation of the child. The PSTC occurred <i>by the child's 3rd birthday</i> . |

VALID OPTIONS
000-999

REPORTING INSTRUCTIONS

This element is reported by city, local and exempted village school district's and represents a final headcount as of the district's year end (July 1 to June 30).

4.8 BUILDING GENERAL INFORMATION – YEAREND (DB)

GENERAL GUIDELINES

A Building General Information - Yearend Record is required to be reported during the Yearend (N) reporting period for each building within a city, exempted village and local school district as well as each community school. In addition, a building record is also required for each Joint Vocational School (JVS) within a Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind, and the Department of Youth Services.

Educational Service Centers are no longer required to submit this record.

The type of contract a community school has for a school year determines whether the school reports the “Hours” elements or the “Days” Elements, with regards to parent teacher conferences, professional meetings, and scheduled time in session. A community school reports either the “Hours” elements or the “Days” elements but does not report both. See table below for assistance with regards to which elements (the “hours” or the “days”) the community school reports. It is required that a community school reports all other elements on the Building General Information – Yearend record.

| Contract Type | Data Elements Required to Complete |
|---|--|
| Contract for the school year is in days | Report the “Days” elements not the “Hours” elements <ul style="list-style-type: none"> ▪ <i>Actual FTE Elements</i> (2 elements) ▪ <i>Actual Days In Session Elements</i> (6 elements) |
| Contract for the school year in hours | Report the “Hours” elements, not the “Days” elements <ul style="list-style-type: none"> ▪ <i>Actual Hours Elements</i> (2 elements) ▪ <i>Actual Hours In Session Elements</i> (6 elements) |

☀ Actual Days in Session Elements

Grades 1-8

| | |
|---------------------|---|
| Record Field Number | DB400 |
| Definition | The actual number of days in session during the current school year for students in grades 1-8. |

Grades 9-11

| | |
|---------------------|--|
| Record Field Number | DB410 |
| Definition | The actual number of days in session during the current school year for students in grades 9-11. |

Grade 12

| | |
|---------------------|---|
| Record Field Number | DB420 |
| Definition | The actual number of days in session during the current school year for students in grade 12. |

Every Day Half-Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DB430 |
| Definition | The actual number of days in session during the current school year for students in half-day everyday kindergarten. |

Alternate Day Full Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DB440 |
| Definition | The actual number of days in session during the current school year for students in alternate day full day kindergarten. |

Every Day Full Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DB450 |
| Definition | The actual number of days in session during the current school year for students in full day everyday kindergarten. |

Preschool

| | |
|---------------------|--|
| Record Field Number | DB570 |
| Definition | The actual number of days in session during the current school year for students in preschool. |

VALID OPTIONS

000.00-999.99

REPORTING INSTRUCTIONS

These elements are annual amounts expressed in number of days. All entities are required to report these elements, except for community schools whose contract specifies annual instruction as number of hours. Community schools whose contract specifies instruction as number of hours, report *Actual Hours in Session Elements* instead.

Do not count days the schools were closed for school holidays, teachers' meetings, disease epidemics, public calamities, or other similar reasons. Do not include parent-teacher conference days.

Please Note: The *Actual Days In Session Elements* reported are not used to determine a district's adherence to minimum state standards. They are used only to calculate an accurate average daily membership figure.

If the number of days in session varies within a grade group in a building, the district should divide the total absence and attendance days for all of the various groups of students within the building by the total ADM of the entire grade group within the building to calculate the days in session.

The table below depicts a calculation that can be used when the days in session vary among grade groups with a building.

Table 1 Days in Session (different grade groups within a building)

| Grade Group | Total Absence and Attendance Days (Authorized and Unauthorized) | Days In Session | ADM |
|-----------------|---|-----------------|--------|
| PM Kindergarten | 18000 | 90 | 200.00 |
| AM Kindergarten | 20000 | 89 | 224.72 |
| Total | 38000 | X | 424.72 |

$$X = 38000/424.72 = 89.47 \text{ DAYS IN SESSION}$$

NOTE: June Data for Regular Classes

Actual First Day of School Elements

Grades 1-12

| | |
|---------------------|--|
| Record Field Number | DB260 |
| Definition | The actual first day of instruction for students in grades 1-12. |

Kindergarten

| | |
|---------------------|---|
| Record Field Number | DB270 |
| Definition | The actual first day of instruction for students in kindergarten. |

VALID OPTION

YYYYMMDD Year, Month, Day

REPORTING INSTRUCTIONS

If the district does not have kindergarten, report "00000000".

☀ Actual FTE Elements

Actual Parent Teacher Conferences FTE

| | |
|---------------------|---|
| Record Field Number | DB380 |
| Definition | The actual full-time equivalency (FTE) of parent teacher conference days for the current school year. |

VALID OPTION
 0.0 – 9.9

REPORTING INSTRUCTIONS

One full-time equivalency (FTE) is equal to 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.

Actual Professional Meetings FTE

| | |
|---------------------|---|
| Record Field Number | DB390 |
| Definition | The actual full-time equivalency (FTE) for teacher professional meetings held during the current school year. |

VALID OPTION
 0.0 – 9.9

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.

☀ Actual Hours Elements

Actual Parent Teacher Conferences

| | |
|---------------------|---|
| Record Field Number | DB300 |
| Definition | The actual number of parent teacher conference hours. |

Actual Professional Meetings

| | |
|---------------------|---|
| Record Field Number | DB310 |
| Definition | The actual number of professional meeting hours for teachers. |

VALID OPTION

00 – 99

REPORTING INSTRUCTIONS

These elements are annual amounts expressed in number of hours. They are reported by community schools whose contract for the school year is in hours instead of days.

Only include hours when school was not in session and include the hours before the opening date and after the closing date for students if the hours before the opening and after the closing date required staff members to be in attendance.

 **Actual Hours in Session Elements**

Grades 1-8

| | |
|---------------------|--|
| Record Field Number | DB320 |
| Definition | The actual number of hours that the school was open for instruction to students in grades 1-8. |

Grades 9-11

| | |
|---------------------|---|
| Record Field Number | DB330 |
| Definition | The actual number of hours that the school was open for instruction to students in grades 9-11. |

Grade 12

| | |
|---------------------|--|
| Record Field Number | DB340 |
| Definition | The actual number of hours that the school was open for instruction to students in grade 12. |

Every Day Half-Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DB350 |
| Definition | The actual number of hours that the school was open for instruction to students in half-day everyday kindergarten. |

Alternate Day Full Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DB360 |
| Definition | The actual number of hours that the school was open for instruction to students in alternate day full day kindergarten. |

Every Day Full-Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DB370 |
| Definition | The actual number of hours that the school was open for instruction to students in full-day everyday kindergarten. |

VALID OPTION

0000 – 9999

REPORTING INSTRUCTIONS

These elements are number of hours, therefore only Community schools whose contract specifies instruction as number of hours report these elements. In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, however is required to report the *Annual Days Scheduled Elements*.

Report the number of actual hours that the school was open during the school year for instruction in each of the designated grade areas.

The number of hours should include scheduled classes, supervised activities or approved educational options that are provided to students exclusive of lunch. Do not include the hours that the school was closed for school holidays, parent teacher conferences, and professional meetings for teachers, public calamities or similar reasons.

Report 0000 if the building does not have a particular grade span as designated above.

 **Actual Hours Per Day Elements**

Grades 1-8

| | |
|---------------------|--|
| Record Field Number | DB510 |
| Definition | The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in grades 1-8 (exclusive of lunch). |

Grades 9-12

| | |
|---------------------|---|
| Record Field Number | DB520 |
| Definition | The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in grades 9-12 (exclusive of lunch). |

Every Day Half-Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DB530 |
| Definition | The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in every day half-day kindergarten (exclusive of lunch). |

Alternate Day Full Day Kindergarten

| | |
|---------------------|--|
| Record Field Number | DB540 |
| Definition | The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in alternate day kindergarten (exclusive of lunch). |

Every Day Full Day Kindergarten

| | |
|---------------------|---|
| Record Field Number | DB550 |
| Definition | The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in every day full-day kindergarten (exclusive of lunch). |

Preschool

| | |
|---------------------|---|
| Record Field Number | DB580 |
| Definition | The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in preschool (exclusive of lunch). |

VALID OPTION
 0.00-9.99

REPORTING INSTRUCTIONS

These elements are required to be reported by all EMIS reporting entities.

If the building does not have one of the designations above, report 0.00.

 **Actual Last Day of School - Grades K-12**

| | |
|---------------------|---|
| Record Field Number | DB280 |
| Definition | The actual last day of instruction for students in kindergarten through grade 12. |

VALID OPTION

YYYYMMDD Month, Year, Day

REPORTING INSTRUCTIONS

This date cannot be greater than June 30, which is the official last day of school defined in Section §3313.62 of the ORC.

 **Building IRN Element**

| | |
|---------------------|--|
| Record Field Number | DB050 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the building. |

VALID OPTION

Six-digit IRN Valid building IRN within the reporting district

 **Building Square Feet Element**

| | |
|---------------------|-------------------------------------|
| Record Field Number | DB080 |
| Definition | The square footage of the building. |

VALID OPTION

0-999999999

REPORTING INSTRUCTIONS

JVSDs, DYS, OBS and ODS are not required to complete this element.

Square footage for the Central Office should be reported on the District Yearend Record.

Report as required by the Expenditure Flow Model (EFM), Section 3301.12 of the Ohio Revised Code (ORC).

Calamity Days Element

| | |
|---------------------|---|
| Record Field Number | DB460 |
| Definition | Total number of calamity days for the school for the current school year. |

VALID OPTION
00.00-99.99

REPORTING INSTRUCTIONS

A day that the building was originally scheduled to be open for instruction but due to unforeseen circumstances, the entire building had to be closed for the entire day.

If the building was closed for over 2 hours it should be counted as closed for 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.

Calamity Days Made Up Element

| | |
|---------------------|--|
| Record Field Number | DB470 |
| Definition | The number of calamity days that were made up prior to the instructional closing date. |

VALID OPTION
00.00-99.99

REPORTING INSTRUCTIONS

Include days that were made up by extending the school day.

Days Shortened Elements

Due to Weather

| | |
|---------------------|--|
| Record Field Number | DB480 |
| Definition | The number of days the length of the school day was shortened for two hours or less due to hazardous weather conditions. |

Reasons Other than Weather

| | |
|---------------------|---|
| Record Field Number | DB490 |
| Definition | The number of days the length of the school day was shortened to less than the state minimum for reasons other than hazardous weather conditions. |

VALID OPTION
 00-99

REPORTING INSTRUCTIONS

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 |

 **District IRN Element**

| | |
|---------------------|--|
| Record Field Number | DB040 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the district. |

VALID OPTION
 Six-digit IRN Valid district IRN

 **Transportation Percentage Element**

| | |
|---------------------|---|
| Record Field Number | DB060 |
| Definition | The percent of students, in the district, bused for the building. |

VALID OPTION
 000.00 – 999.99

REPORTING INSTRUCTIONS

JVSDs, DYS, OBS and ODS are not required to complete this element.

Report the total number of students bused for this building divided by the total number of students bused in the district. Include the number of auxiliary service students bused.

The annual T1 report provides helpful information regarding the number of students who ride the school bus and/or alternate sources of transportation to the school site.

Report as required by the Expenditure Flow Model (EFM), Section 3301.12 of the Ohio Revised Code (ORC).

 **Feeder School IRN Element**

| | |
|---------------------|--|
| Record Field Number | DB290 |
| Definition | The primary school into which the majority of the students will enroll after completion of all grade levels in the reporting school. |

VALID OPTIONS

***** Not Applicable
 Six-digit IRN Valid building IRN of feeder school

REPORTING INSTRUCTIONS

The feeder school must contain one or more grade levels of 3 thru 8 or 10. If the feeder school does not contain one of these grade levels, then report the next building that does contain one of these grade levels.

This is not required to be reported for ESCs, Community Schools, JVSDs, DYS, OBD, ODS. These entities can report “*****”. If the reporting building includes grade 12, report “*****” in this element.

 **Lunchroom Percentage Element**

| | |
|---------------------|--|
| Record Field Number | DB070 |
| Definition | The percentage of meals served for the building. |

VALID OPTION

000.00 – 999.99

REPORTING INSTRUCTIONS

JVSDs, DYS, OBS and ODS are not required to complete this element.

Report 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.

Report as required by the Expenditure Flow Model (EFM), Section 3301.12 of the Ohio Revised Code (ORC).

4.9 BUILDING GENERAL INFORMATION –FEBRUARY RECORD (DH)

GENERAL GUIDELINES

All city, local and exempted village school districts as well as joint vocational school districts (JVSDs) should report one record for each building during February (C) reporting.

It is ODE’s goal to have all districts use the first five day school week in February as February Count Week. Therefore, the school should avoid all circumstances, including planned conflict, which might lead to this week not being the full five days.

If a building is not in session for one or more days of February Count Week, such as a snow day or parent teacher conference, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE.

All waiver requests must be submitted by the deadline date published by the Office of School Finance. If the district does not request a waiver before the deadline, ODE will use the official February Count Week for the district’s ADM count. The waiver request form is available on ODE’s website.

Building General Information – February Record

The following portion of this section discusses each of the data elements within the Building General Information February Record. The elements are organized alphabetically.

Building IRN Element

| | |
|---------------------|--|
| Record Field Number | DH040 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the building. |

VALID OPTION

Six-digit IRN

Valid building IRN within the reporting district

District IRN Element

| | |
|---------------------|--|
| Record Field Number | DH050 |
| Definition | The state assigned six-digit information retrieval number (IRN) of the district. |

VALID OPTION

Six-digit IRN

Valid district IRN

☀ February Count Week Elements

School Open on Monday

| | |
|---------------------|---|
| Record Field Number | DH060 |
| Definition | Indicates if the school was open on Monday of the district's February Count Week. |

School Open on Tuesday

| | |
|---------------------|--|
| Record Field Number | DH070 |
| Definition | Indicates if the school was open on Tuesday of the district's February Count Week. |

School Open on Wednesday

| | |
|---------------------|--|
| Record Field Number | DH080 |
| Definition | Indicates if the school was open on Wednesday of the district's February Count Week. |

School Open on Thursday

| | |
|---------------------|---|
| Record Field Number | DH090 |
| Definition | Indicates if the school was open on Thursday of the district's February Count Week. |

School Open on Friday

| | |
|---------------------|---|
| Record Field Number | DH100 |
| Definition | Indicates if the school was open on Friday of the district's February Count Week. |

VALID OPTIONS

* Not Applicable

N No

Y Yes

REPORTING INSTRUCTIONS

These data are required to be reported during the February (C) reporting period for all city, local and exempted village school districts as well as Joint Vocational School Districts (JVSD).

5.0 FINANCIAL DATA

Uniform School Accounting System

The Uniform School Accounting System (USAS) 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.
2. **Function:** Four-digit code that classifies expenditures for comparisons of data.

| | |
|-----------------|-------------------------------|
| 1100 - 2 Digits | 2600 - 2 Digits |
| 1200 - 4 Digits | 2700 - 2 Digits |
| 1300 - 3 Digits | 2800 - 3 Digits (except 282X) |
| 1400 - 3 Digits | 2900 - 3 Digits (except 296X) |
| 1900 - 3 Digits | 296X - 4 Digits |
| 2100 - 3 Digits | 3000 - 3 Digits |
| 2180 - 4 Digits | 4X00 - 2 Digits (except 4500) |
| 2200 - 4 Digits | 4500 - 3 Digits |
| 2300 - 2 Digits | 5000 - 2 Digits |
| 2400 - 4 Digits | 6000 - 2 Digits |
| 2500 - 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:

| | |
|---|---|
| 111, 113 - Salaries, certificated/licensed - regular & supplemental | 47X– Tuition |
| 112, 114 - Substitutes and Overtime – certificated/licensed | 81X – Redemption |
| 141, 143 - Salaries, non-certificated/licensed - regular & supplemental | 82X - Interest |
| 142, 144 - Substitutes and Overtime - non-certificated/licensed | 83X– Other Debt Service Payments |
| 45X – Utilities | 94X - Grant payments to other districts/organizations/Individuals |
| | 96X – Discount on Debt |

4. **Special Cost Center:** Four-digit code which tracks costs for temporary or specific needs in defining funds. Required by state and federal mandates to subdivide funds into project year, etc.
5. **Subject:** Six-digit code that identifies specific educational costs. 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 | 09 - 9th grade |
| 01 - 1st grade | 10 - 10th grade |
| 02 - 2nd grade | 11 - 11th grade |
| 03 - 3rd grade | 12 - 12th grade |
| 04 - 4th grade | 13 - Preschool |
| 05 - 5th grade | 14 - Kindergarten |
| 06 - 6th grade | 15 - Postsecondary |
| 07 - 7th grade | 16 - Multiple grades |
| 08 - 8th grade | |
 - 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 | 1600 - 3 Digits |
| 1120 - 3 Digits | 1700 - 3 Digits |
| 1130 - 3 Digits | 1800 - 3 Digits |
| 1190 - 3 Digits | 1900 - 4 Digits |
| 1200 - 4 Digits | 2000- 2 Digits |
| 1300 - 4 Digits | 3100 - 3 Digits |
| 1400 - 3 Digits | 3200 - 4 Digits |
| 1500 - 4 Digits | 3300- 2 Digits |

| | |
|-----------------|-----------------|
| 3400 - 2 Digits | 5100 - 2 Digits |
| 4100 - 3 Digits | 5200 - 3 Digits |
| 4200 - 3 Digits | 5300 - 2 Digits |
| 4300 - 2 Digits | |
| 4400 - 2 Digits | |

5.1 Expenditures

The following table indicates whether the subject code, operational unit, and instructional level for each function and object combination is required for EMIS reporting. If the letters "S, O, or I" are shown, that detail is required. Fund code will always be reported. If Special Cost Centers are used to distinguish funds, they will also be reported. If a "P" appears, that detail will be prorated by the Ohio Department of Education.

Codes Used in 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 is 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 | Redemption of Principal, Interest, Other Debt Service Payments |
| 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.

Table 2 Regular Education

| Function Code | Object 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 |

Table 3 Special Education

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

| Function Codes | Object Codes | | | | | | | | | | | |
|----------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| | 113 | 114 | 143 | 2X0 | | | 83X | 7X0 | 82X | | | |
| | 142 | | | | | | | | | | | |
| | 144 | | | | | | | | | | | |
| 1290 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |

Table 4 Career-Technical Education

| Function Codes | Object Codes | | | | | | | | | | | |
|----------------|--------------|-----|-----|-----|-----|-----|-------|-----|-----|-----|-----|-----|
| | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| | 113 | 114 | 143 | 2X0 | | | 83X | 7X0 | 82X | | | |
| | 142 | | | | | | | | | | | |
| | 144 | | | | | | | | | | | |
| 1310 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1330 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1340 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1350 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1370 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1380 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |
| 1390 | *SO/OI | P | O | P | N/A | P | SO/OI | O | O | O | N/A | O |

Table 5 Adult/Continuing Education

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

| Function Codes | Object Codes | | | | | | | | | | | |
|----------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| | 113 | 114 | 143 | 2X0 | | | 83X | 7X0 | 82X | | | |
| | 142 | | | | | | | | | | | |
| | 144 | | | | | | | | | | | |
| 1410 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1420 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1430 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1440 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1450 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1460 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1490 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |

Table 6 Other Instruction

| Function Codes | Object Codes | | | | | | | | | | | |
|----------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| | 113 | 114 | 143 | 2X0 | | | 83X | 7X0 | 82X | | | |
| | 142 | | | | | | | | | | | |
| | 144 | | | | | | | | | | | |
| 1910 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |
| 1990 | O | P | O | P | N/A | P | O | O | O | O | N/A | O |

Table 7 Support Services - Pupils

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

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

Table 8 Support Services Instructional Staff

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

| Function Codes | Object Codes | | | | | | | | | | | |
|----------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| | 113 | 114 | 143 | 2X0 | | | 83X | 7X0 | 82X | | | |
| | 142 | | | | | | | | | | | |
| | 144 | | | | | | | | | | | |
| 2290 | O | P | O | P | N/A | P | N/A | O | O | O | N/A | O |

Table 9 Support Services – Board of Education

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

Table 10 Support Services - Administration

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

Table 11 Fiscal Services

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

| | | | | | | | | | | | | |
|------|-----|--|--|--|-----|--|-----|-----|--|--|--|-----|
| | 144 | | | | | | | | | | | |
| 2500 | | | | | N/A | | N/A | N/A | | | | N/A |

Table 12 Support Service - Business

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

Table 13 Operation & Maintenance of Plant

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

Table 14 Support Service - Transportation

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

Table 15 Support Service - Central

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

Table 16 Operation of Non-Instructional Services

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

Table 17 Extracurricular Activities

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

Table 18 Facilities Acquisition & Construction Services

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

Table 19 Debt Services

| Function Codes | Object Codes | | | | | | | | | | | |
|----------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 111 | 112 | 141 | 1X0 | 45X | 4X0 | 520 | 530 | 5X0 | 6X0 | 81X | 8X0 |
| | 113 | 114 | 143 | 2X0 | | | 83X | 7X0 | 82X | | | |
| | 142 | | | | | | | | | | | |
| | 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 instructional level (I) is used to code expenditures for supplies from the General Fund, Function 1100, Object 510, then 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.

5.2 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 - 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 - 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

TRANSPORTATION FEES OTHER DISTRICTS OUT-STATE

- 1331 REGULAR SCHOOL
- 1332 SUMMER SCHOOL
- 1333 SPECIAL SCHOOL

TRANSPORTATION FEES – OTHER SOURCES

- 1341 REGULAR SCHOOL
- 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

- 1911 PREMIUM ON THE SALE OF BONDS AND NOTES
- 1912 PREMIUM ON THE SALE OF REFUNDING BONDS
- 1913 ACCRUED INTEREST ON THE SALE OF BONDS AND NOTES
- 1914 ACCRUED INTEREST ON THE SALE OF REFUNDING BONDS
- 1919 OTHER PREMIUMS AND ACCRUED INTEREST ON THE SALE OF DEBT
- 1921 SALE OF BONDS
- 1922 SALE OF REFUNDING BONDS
- 1931 SALE OF FIXED ASSETS
- 1932 COMPENSATION FOR LOSS OF ASSETS
- 1933 SALE OF PERSONAL PROPERTY
- 1934 INSURANCE PROCEEDS

- 1941 SALE OF CURRENT YEAR TAX ANTICIPATION NOTES
- 1942 SALE OF CURRENT YEAR REVENUE ANTICIPATION NOTES
- 1943 SALE OF LONG-TERM TAX ANTICIPATION NOTES
- 1944 SALE OF ENERGY CONSERVATION NOTES
- 1949 SALE OF OTHER NOTES
- 1950 ADVANCEMENTS FROM STATE SOLVENCY ASSISTANCE FUND

RECEIPTS 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
- 3131 10 AND 2.5 PERCENT ROLLBACKS
- 3132 HOMESTEAD EXEMPTION
- 3133 \$10,000 PERSONAL PROPERTY TAX EXEMPTION
- 3134 ELECTRIC DEREGULATION PROPERTY TAX REPLACEMENT
- 3135 TANGIBLE PERSONAL PROPERTY TAX LOSS
- 3139 OTHER PROPERTY TAX ALLOCATIONS
- 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
- 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
- 3220 RESTRICTED GRANTS-IN-AID RECEIVED FROM STATE GOV'T
THROUGH INTERMEDIATE SOURCES
- 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

6.0 FINANCIAL RECORDS

6.1 Cash Record (QC)

To be provided for each Fund/Special Cost Center.

| Data Element | Definition |
|------------------------------------|--|
| Transaction Indicator ² | Numerical identifier to denote specific accounting transaction. |
| Fund (QC110) | Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified. |
| Special Cost Center (QC120) | Four-digit code that tracks costs for temporary or specific needs in defining funds. |
| Account Description ² | Description of account structure as maintained by State Auditor. |
| Fund Type ² | Funds shall be one of the following types: Governmental, Fiduciary, or Proprietary. |
| ODE Brief Description (QC185) | Description of Fund/Special Costs Center based on a list found in Chapter 5, Section 5.4.0.1 |
| Fund Class (QC200) | General Fund, Special Revenue, Capital Project, Debt Service, Agency , Enterprise, Internal Service, Permanent, Private Purpose Trust, Investment Trust, Pension Trust |
| July 1 Cash Balance (QC 210) | Beginning fiscal year available cash |
| Fiscal Year Receipts (QC220) | Receipts capable of being expended |
| Fiscal Year Expend (QC230) | Monies expended during fiscal year for goods or services. |
| Current Cash Encumbered (QC240) | Monies encumbered for orders in process. |
| Current Fund Balance (QC250) | Balance of particular fund at given time. |
| Current Payables (QC260) | Invoices for goods/services received and not yet (optional) paid. |

6.2 Expenditure Record (QC)

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

| Data Element | Definition |
|------------------------------------|--|
| Transaction Indicator ³ | Numerical identifier to denote specific accounting transaction. |
| Fund (QC110) | Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified. |
| Special Cost Center (QC120) | Four-digit code that tracks costs for temporary or specific needs in defining funds. |
| Function (QC130) | Four-digit code which classifies expenditures for comparisons of data. |
| Object (QC140) | Three-digit code assigned by Auditor's Office to define expenditure as "goods or service". |
| Subject (QC150) | Six-digit code which identifies specific educational costs. |
| Operational Unit (QC160) | Three-digit code which identifies the permanent operational entity. |
| Instructional Level (QC170) | Two-digit code which specifies the various grades or educational levels in the district. |
| Job (QC180) | Three-digit code to relate staff costs to assigned activity. |
| Prior Fiscal Year Encumbered | (Also known as previous year carry-over appropriation) Monies |

² This element is not submitted to ODE.

³ This element is not submitted to ODE.

| Data Element | Definition |
|---|---|
| (QC270) | encumbered from previous fiscal year and carried-over into new fiscal year. |
| Fiscal Year Total Appropriation (QC280) | Budget showing projected spending for current fiscal year. |
| Fiscal Year Actual Expenditure (QC290) | Total monies expended for fiscal year. |
| Current Encumbered (QC300) | Monies encumbered, but goods/services not received. |

6.3 Receipt Record (QC)

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

| Data Element | Definition |
|---------------------------------------|---|
| Fiscal Year Estimated Revenue (QC320) | Forecast of expendable revenue to be received during fiscal year. |
| Fiscal Year Actual Receipts (QC330) | Actual monies received during fiscal year. |
| Fiscal Year Receivable (QC340) | Monies due the district, but not yet (optional) received. |

6.4 Operational Unit (OPU) Description Record (QC)

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'.

Exhibit 1 – Cash and Fund Balance Reconciliation – End of Fiscal Year

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

| Data Element | Definition |
|---|--|
| 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. |

Statement J

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

| Data Element | Definition |
|---|---|
| Description/Purpose of Issue (QC390) | Specific building or project, for which voted bond monies are used. |
| Interest Rate (QC400) | Nominal rate charged on bonds sold. |
| Interest Dates (QC410) | Dates when interest on bonds is due (YYYYMMDD format). |
| Issue Date (QC420) | Date of Bond issue (YYYYMMDD format). |
| Maturity Date (QC430) | Date of Bond Maturity (YYYYMMDD format). |
| New Issues During Period (QC440) | Any new bonded indebtedness issued to district during fiscal year. |
| Principal Redemptions During Period (QC450) | Any part of the principal of bond paid during the fiscal year. |
| Amount Outstanding End of Period (QC460) | Amount of bond still unpaid at end of fiscal year. |

Statement K

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

Statement L

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

| Data Element | Definition |
|---|---|
| Description/Purpose of Issue (QC390) | Specific use of borrowed monies. |
| Receiving Fund (QC470) | Fund into which borrowed monies are receipted. |
| Receiving Special Cost Center (QC480) | Special Cost Center of Fund if applicable. |
| Statutory Authority (QC490) | Board minutes, Ohio Revised Code, etc. |
| Source (QC500) | Bank, Fund, etc., from where money was borrowed. |
| Interest Rate (QC400) | Nominal rate charged for notes. |
| Interest Dates (QC410) | Dates when interest on Note(s) is due (YYYYMMDD format). |
| Issue Date (QC420) | Date of Note(s) issue (YYYYMMDD format). |
| Maturity Date (QC430) | Date of Note(s) Maturity (YYYYMMDD format). |
| New Issues During Period (QC440) | Any new note(s) issued to district during fiscal year. |
| Principal Redemptions During Period (QC450) | Any part of the principal of note(s) paid during the fiscal year. |
| Amount Outstanding End of Period (QC460) | Amount of note(s) still unpaid at end of fiscal year. |

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.

| Data Element | Definition |
|---------------------|--|
| Year (QC510) | Listing of fiscal year's payments to be applied to indebtedness. |
| Principal (QC520) | Total amount of principal payment to be applied to indebtedness. |
| Interest (QC530) | Total amount of interest payment to be applied to indebtedness. |
| Total (QC540) | Total amount of dollars required in each year to satisfy outstanding debt. |

Statement N

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

| Data Element | Definition |
|--------------------------------|--|
| Tax Valuation Assessed (QC610) | 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 (QC690) | The sum of the following six property categories: |
| Real (QC630) | Commercial/Industrial |
| Real (QC640) | Residential/Agricultural |
| Real (QC650) | Public Utilities |
| Real (QC660) | Minerals |
| Personal (QC670) | General |
| Personal (QC680) | Public Utilities |
| Tax Rate ⁴ | Tax rate assessed is the mileage rate assessed against the taxable table. |
| Adjusted Rate ⁴ | The tax rate adjusted for H.B. 920 tax reduction factors and 10% rollback and homestead. |

Schedule of Federal Assistance

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

| Data Element | Definition |
|--|--|
| Entity Name (QC360) | District or subdivision receiving funds. |
| County Name (QC740) | County in which district is located. |
| Fiscal Year Ending (QC750) | Fiscal year in which report is being made. |
| Total Federal Receipt Group (QC760) | Federal agency that administers program. |
| CFDA Number (QC780) | Five-digit number from grantor that identifies that program. |
| Grant Title (QC790) | Description of and name given to the federal program supplying federal monies. |
| USAS Fund (QC110) | Fund which receives the federal monies. |
| USAS Special Cost Center (QC120) | Special cost center for fund, if applicable. |
| Federal Contribution Received in Current Fiscal Year (QC810) | All monies received and available for expenditures during the current fiscal year. |
| Federal Expenditure during current Fiscal Year (QC820) | Amount of Expenditures of federal funds. |

Statement R

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

⁴ This element is not submitted to ODE.

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.

Fund Type

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

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.

Index of Funds

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

6.5 FIVE YEAR FORECAST RECORD (QF)

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, joint vocational, (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.

Beginning in FY 2007, ADM forecast will become part of the Five Year Forecast. For details or assistance in preparing AMD forecasts contact your Area Coordinator or the Office of School Finance.

The remainder of this section describes the fields required on the Five Year Forecast. See (desc_forecast_rec) for the detailed record layout.

6.6 Category/Line Number (QF050)

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

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

Table 20 Revenue

| Line # | Description | Revenue Codes |
|--------|------------------------------------|------------------------|
| 1.010 | General Property Tax (Real Estate) | 1110 through 1119 |
| 1.020 | Tangible Personal Property Tax | 1120 |
| 1.030 | Income Tax | 1130 |
| 1.035 | Unrestricted Grants-in-Aid | All 3100's except 3130 |
| 1.040 | Restricted Grants-in-Aid | All 3200's |
| 1.050 | Property Tax Allocation | 3130 |

| Line # | Description | Revenue Codes |
|--------|-----------------------------|--|
| 1.060 | All Other Operating Revenue | All other receipt codes except 1931, 1933, 1940, 1950, 5100 and 5200 |
| 1.070 | Total Revenue | Total lines 1.010 Through 1.060 |

Table 21 Other Financing Sources

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

Table 22 Expenditures

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

Table 23 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses

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

| Table 24 | Description | Object Codes |
|----------------------------|---|-----------------------|
| Cash Balance July 1 | | |
| Line # | | |
| 7.010 | Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | Prior year line 7.020 |

Table 25 Estimated Encumbrances June 30

| Line # | Description | Object Codes |
|---------------|--------------------------------|---------------------|
| 8.010 | Estimated Encumbrances June 30 | |

Table 26 Reservation of Fund Balance

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

Table 27 Fund Balance June 30 for Certification of Appropriations

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

Table 28 Revenue from Replacement / Renewal Levies

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

Table 29 Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations

| Line # | Description | Revenue Codes |
|---------------|--|----------------------|
| 12.010 | Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations | Line 10.010 + 11.3 |

Table 30 Revenue from New Levies

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

Table 31 Revenue from Future State Advancements

| Line # | Description | Revenue Codes |
|--------|--|---------------|
| 14.010 | Revenue from Future State Advancements | |

Table 32 Unreserved Fund Balance June 30

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

Table 33 ADM Forecasts

| Line # | Description | Count Week |
|--------|-------------------------------|------------|
| 20.010 | Kindergarten - October count | October |
| 20.015 | Grades 1-12 - October count | October |
| 20.020 | Kindergarten - February count | February |
| 20.025 | Grades 1-12 - February count | February |

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

6.7 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.

6.8 Average Annual Change (QF070)

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

6.9 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.

6.10 Five Year Forecast Notes(QN)

The Five Year Forecast is not complete unless accompanied by the Notes to all forecasts (ADM and Five Year 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 record is very simple and only includes the relevant fields described below.

6.11 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.

6.12 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.