EFM General Rules:

- 1. Uses fiscal year to date expenditures from the financial files
- ADM comes from file generated by ODE in Informatica and put in a location for the ITC's to use for the reports. ADM that is associated to a district IRN is ignored in calculations, but listed at the bottom of reports
 - a. ADM is added for each of the following school types (using flat file OEDS)
 - i. 1 high schools
 - ii. 2 junior high schools and 3 middle schools
 - iii. 4 elementary schools
- 3. For OPU checking, the following information comes from the DISBLD file (created for the ITC's from the OEDS flat file)
 - a. record type (D District, S School),
 - b. the name
 - c. School type
 - i. If the status of the OPU on the disbld file is 6, the school type is set to "R"
 - ii. if the district type = "G" or "H" (community school), the school type is set to "H"
 - iii. if on the disbld file the district type = 3 and the district code = zeroes (ESC), the school type is set to "S"
 - iv. If none of the above, the school type is whatever is on the disbld file. The types that are used to generate the reports are as follows:
 - 1. 1 high school
 - 2. 2 junior high school
 - 3. 3 middle school
 - 4. 4 elementary school
 - d. type of district
 - i. 1 city,
 - ii. 2 exempted village
 - iii. 3 local
 - iv. 3 with district code = 0000 ESC
 - v. 4 JVSD
 - vi. S-STEM
 - vii. G and H community school)
 - e. hierarchy IRN
 - f. In or out of district flag
 - i. Checks to see if the IRN of the OPU record is the district IRN of the reporting district, if so the OPU is considered to be in district ("Y"), otherwise the disbld file is searched for the OPU IRN, retrieving the hierarchy IRN. If the hierarchy IRN matches the reporting district IRN, the OPU is considered in district. if neither of these conditions is met or the IRN is not found on the disbld file, the OPU is considered out of district ("N")

EFM Exclusions:

Exclusion category is determined first based on object, then function, then fund.

The first exclusion check is for tax anticipation (see Tax Anticipation Line below). Then the program checks the fund, function and objects to see if any of them are in the excluded categories. If the object is associated with an exclusion line, the expenditure is considered to be excluded for that line. If the object is not considered to be excluded, the program checks the function. If the function is associated with an exclusion line, the expenditure is considered to be excluded for that line. If neither the object nor function is considered to be excluded the fund is then checked. If the fund is associated with an exclusion line, the fund is considered to be excluded for that line. Below is a list of the excluded objects, functions and funds for each line. If the object, fund, function is not explicitly excluded, the program checks to see if the function and/or object are in the included categories. If the object and/or function, are not in the included categories, the expenditure is excluded as Other Programs. Next the program checks the district type for the OPU for the expenditure record. If the district type is not 1 or 2 or 3 or 4 or G or H or S (STEM), the record is excluded as Non-Public.

Exclusion Lines

Tax Anticipation Line

If object code = 812 or 813 and the Debt flag from expenditure record = "Y", the record is excluded as Tax Anticipation

Debt Service Line

Objects 811 through 813, any fund, any function (does not include objects found for tax anticipation line)

Objects 821 through 823, any fund, any function Function 6000 through 6999 Fund 002

Tuition Line

Objects 470 through 479, any fund, any function

Non-Public Line

Functions 3260 through 3269 Fund 401

Building-Land

Functions 5000 through 5999 Fund 523

Rotary

Objects 900 through 999, any fund, any function Functions 7000 through 7999 Fund 014 Fund 021 Fund 023 through 024 Fund 027 Fund 200 through 300

Other Programs

Objects 880 through 889, any fund, any function

Functions 1400 through 1499

Functions 3200 through 3259

Functions 3270 through 3299

Functions 3900 through 3999

Fund 012 through 013

Fund 015

Fund 413 through 414

Fund 419

Fund 426

Fund 439

Fund 444

Fund 501

Fund 505

Fund 525

Fund 535

Fund 557

Fund 569

Fund 575

Fiscal Agency

Fund 017

Fund 022

Fund 025 through 026

Fund 408

Inclusions

Inclusions are determined by object then function.

Included Objects

Object	Functional Area	School/Central Flag	Prorate by
112	Determined by Function Code	Determined by Function Code	Certified Salary
114	Determined by Function Code	Determined by Function Code	Certified Salary
115	Determined by Function Code	Determined by Function Code	Certified Salary
116	Determined by Function Code	Determined by Function Code	Certified Salary
117	Determined by Function Code	Determined by Function Code	Certified Salary
118	Determined by Function Code	Determined by Function Code	Certified Salary
119	Determined by Function Code	Determined by Function Code	Certified Salary
120-129	Determined by Function Code	Determined by Function Code	Certified Salary
130-139	Determined by Function Code	Determined by Function Code	Certified Salary
142	Determined by Function Code	Determined by Function Code	Classified Salary
144	Determined by Function Code	Determined by Function Code	Classified Salary
145	Determined by Function Code	Determined by Function Code	Classified Salary

146	Determined by Function Code	Determined by Function Code	Classified Salary
147	Determined by Function Code	Determined by Function Code	Classified Salary
148	Determined by Function Code	Determined by Function Code	Classified Salary
149	Determined by Function Code	Determined by Function Code	Classified Salary
150-159	Determined by Function Code	Determined by Function Code	Classified Salary
160-169	Determined by Function Code	Determined by Function Code	Classified Salary
190-199	Determined by Function Code	Determined by Function Code	Classified + Certified Salaries
210-219	Determined by Function Code	Determined by Function Code	Certified Salary
220-229	Determined by Function Code	Determined by Function Code	Classified Salary
230-239	Determined by Function Code	Determined by Function Code	Classified + Certified
			Salaries
240-249	Determined by Function Code	Determined by Function Code	Certified Salary
250-259	Determined by Function Code	Determined by Function Code	Classified Salary
260-269	Determined by Function Code	Determined by Function Code	Classified + Certified
			Salaries
270-279	Determined by Function Code	Determined by Function Code	Classified + Certified
			Salaries
280-289	Determined by Function Code	Determined by Function Code	Classified + Certified
			Salaries
290-299	Determined by Function Code	Determined by Function Code	Classified + Certified
			Salaries
412	Staff Support	Determined by Function Code	ADM
432	Staff Support	Determined by Function Code	ADM
434	Staff Support	Determined by Function Code	ADM
439	Staff Support	Determined by Function Code	ADM

Included Functions

Function	Functional Area	School/Central Flag	Prorate by
1100-1199	Instruction	School	ADM
1200-1299	Instruction	School	ADM
1300-1399	Instruction	School	ADM
1900-1999	Instruction	School	ADM
2100-2109	Pupil Support	School	ADM
2120			
2122-2130			
2132-2140			
2142-2150			
2152-2159			
2170			
2172-2199			
2110-2119	Pupil Support	Central	
2121	Pupil Support	Central	

2131	Pupil Support	Central	
2141	Pupil Support	Central	
2151	Pupil Support	Central	
2160-2169	Operations Support	School	ADM
2171	Pupil Support	Central	
2210	Staff Support	School	ADM
2212-2213			
2215-2219			
2211	Staff Support	Central	
2214	Pupil Support	School	ADM
2220	Pupil Support	School	ADM
2222-2229			
2221	Pupil Support	Central	
2230-2239	Staff Support	School	ADM
2290-2299	Pupil Support	School	ADM
2300-2399	Administration	Central	
2400-2409	Administration	School	ADM
2420-2499			
2410-2419	Administration	Central	
2500-2599	Administration	Central	
2600-2609	Operations Support	School	ADM
2620-2699			
2610-2619	Administration	Central	
2700-2709	Operations Support	Both	Square Feet
2720-2799			
2710-2719	Operations Support	Central	
2800-2809	Operations Support	School	Transportation/Bussing
2840-2899			Percent
2810-2819	Operations Support	Central	
2820-2829	Operations Support	School	Transportation/Bussing
			Percent
2830-2839	Pupil Support	School	Transportation/Bussing
			Percent
2900-2960	Administration	Central	
2964			
2968-2999	In atomatic a	Calada	ADM
2961	Instruction	School	ADM
2962	Instruction	School	ADM
2963	Instruction	School	ADM
2965	Instruction	School	ADM
2966	Instruction	School	ADM
2967	Instruction	School	ADM
3100-3109	Operations Support	School	Lunch Pct
3120-3199	Onematicus	Control	
3110-3119	Operations Support	Central	

3300-3399	Operations Support	School	ADM
4000-4999	Pupil Support	School	ADM

School/Central Flag

Central - charged to central office

School – charged to a school building. If there is proration, it will be only among schools, not central office

Both – charged to a school building if OPU specified. If prorated, will be prorated among schools and central office

Prorate by

If blank, the amount will be changed to central office.

Inclusion Expenditures

If the district IRN and the entity type = "C" (financials OPU record), expenditures are attributed to Central Office.

If the district IRN and the entity type not = "C", then the account is set to be prorated based on object/function for the fund/scc/function

If the building (based on OPU) is not within the reporting district or is another district's IRN, the expenditure is attributed to Other Factility.

If the entity type = "C" or school type = "0", and the record type = "S", the expenditure is attributed to Central Office.

If building type = "Q" (annex), all expenditures are attributed to the "parent" IRN. No expenditures are reported for the annex.

If the OPU is associated with a school/building IRN, the expenditure is attributed to that school based on the IRN not the OPU since a building/site may have multiple OPU's.

Any expenditure coded as a central office function (see chart above) will always be attributed to the central office, regardless of the OPU used.

If functional area is Instruction and is attributed to the central office by the OPU, the expenditure will be prorated by ADM as follows:

- Function 1110 prorated to elementary schools based on elementary school ADM
- Function 1120 prorated to middle/junior high schools based on middle/junior high school ADM
- Function 1130 prorated to high schools based on high school ADM
- All other functions codes are prorated to all buildings based on building ADM

Inclusions – Prorating expenditures

In the above Inclusion charts, if the object shows something in the prorate by column and the function does not or the function shows something different in the prorate by column, the prorate by cell for the object will be used. If the object shows a functional area and the function shows a different functional area, the object code functional area will prevail.

In general, expenditures are prorated over all school buildings but not the Central Office. The exception to this rule is functions 2700-2709 and functions 2720-2799. These are prorated by square feet over all buildings and central office.

If information is not available from the building profile records or the total of transportation or lunchroom percentages are greater than 100%, then proration is done by ADM.

Any rounding differences get charged to the building with the highest amount prorated to it (note: or possibly the last IRN, need to check further). This will force the total prorated amounts to equal the total expenditures for the fund/scc/function.

If prorating to a non-public IRN, the prorated amount will be excluded as Non-Public.

When prorating by transportation or lunchroom percentages, any difference in the total percentage and 100% is used to prorate an exclusion amount for non-public schools.

If an account is prorated by certified salary (total of object codes 111 and 113 in the fund/scc/function), the denominator used for proration will be the total of object codes 111 and 113 for the fund/scc/function both included and excluded expenditures. For whatever reason those expenditures attributed to central office are also excluded from the total denominator. The numerator will be whatever is attributed to that building (IRN) for object codes 111 and 113 (including prorated amounts) for the fund/scc/function, included expenditures only.

If an account is prorated by classified salary (total of object codes 141 and 143 in the fund/scc/function), the denominator used for proration will be the total of object codes 141 and 143 for the fund/scc/function both included and excluded expenditures. For whatever reason those expenditures attributed to central office are also excluded from the total denominator. The numerator will be whatever is attributed to that building (IRN) for object codes 141 and 143 (including prorated amounts) for the fund/scc/function, included expenditures only.

If an account is prorated by Classified + Certified Salaries (total of object codes 111, 113, 141 and 143 in the fund/scc/function), the denominator used for proration will be the total of objects 111, 113, 141, and 143 for the fund/scc/function both included and excluded expenditures. For whatever reason those expenditures attributed to central office are also excluded from the total denominator. The numerator will be whatever is attributed to that building (IRN) for object codes 111, 113, 141 and 143 (including prorated amounts) for the fund/scc/function, included expenditures only.