

## Sponsor Expenditure Reporting

**Background:** Ohio Law ([Ohio Revised Code 3314.025](#)) requires each sponsor of a community school to submit a report to the Ohio Department of Education detailing **expenditures made to provide oversight, monitoring and technical assistance** to the community school(s) it sponsors. Sponsors must submit expenditure data not later than Aug. 15.

Only those expenditures related to monitoring, oversight and technical assistance should be included in this report. Expenditures made as part of an agreement between sponsors and schools to provide services to the school should be excluded.

### OHIO DEPARTMENT OF EDUCATION REQUIREMENT:

- Community school sponsors are required to report all expenditures using the Auditor of State's Uniform School Accounting System. See the [Uniform School Accounting System User Manual](#) for more information.
- Traditional districts, educational service centers and joint vocational school districts are required to report revenue from community school sponsorship fees with the designated revenue receipt code. Per the Auditor of State, **Receipt Code 1831 – Community School Sponsorship Fees** should be used to report revenue from sponsorship fees.
- Sponsors who are traditional districts, educational service centers and joint vocational school districts, must use the special cost center 9886 to track expenditures related to community school sponsor activities. Use of the special cost center code allows the department to isolate expenditures without creating a separate reporting system. **All activities and expenditures associated with community school sponsorship use the special cost center of 9886.**
- For community school sponsors that are **not** traditional districts, educational service centers and joint vocational school districts, an Excel spreadsheet detailing expenses by fund and function is required.
- Following the USAS User Manual, sponsors must report expenditures by Fund (pg. 15), Function (beginning on pg. 23), Object (beginning on pg. 35) and special cost center (using 9886).
  - Function represents a broad area of programs or activities into which expenditures are classified. At the highest level, functions are separated into instruction, supporting services, non-instructional/shared services, extracurricular activities, facilities acquisition, debt service and other use of funds.
  - Object codes further identify expenditures and distinguish between salaries, benefits, purchased services, supplies and materials, capital outlay, other objects and other use of funds.
  - The fund dimension also is required, although if the only source of funds used to support sponsorship are sponsorship fees, this is reflected as General Revenue Fund expenditures (Fund 001).
  - The USAS User Manual details where more specific reporting is required and when it is allowable to report higher-level information (example, fiscal services vs. budgeting, accounts receivable, payroll, accounting, auditing, etc.).
- For sponsors that outsource a major function of oversight (more than 20 percent of sponsor activities), technical assistance or compliance, the sponsors should report a detailed breakdown of "purchased service" expenditures using the guidance above.
- Expenditure reporting is due to the Ohio Department of Education by Aug. 15. If the reporting window for EMIS financial data remains open past Aug. 15, the department may opt to use the sponsor's final data submission. Non-school sponsors will receive the same opportunity to revise their data submissions past August 15 as EMIS reporting entities.
- Non-school sponsors must submit expenditure reporting using the Excel spreadsheet to the Ohio Department of Education via Epicenter by Aug. 15.
- Sponsors may contact either [community.schools@education.ohio.gov](mailto:community.schools@education.ohio.gov) or the designated area coordinator for technical assistance.