

EMIS MANUAL

Section 6.3: Expenditure (QC/QX) Record

Version 7.1

August 22, 2025

REVISION HISTORY

The revision history sections of the EMIS Manual provide a means for readers to easily navigate to the places where updates have occurred. Significant changes and updates are indicated through blue text for additions and red text with strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

Version	Date	Effective	Change #	Description
7.1	08-22-25	FY26	26-79	Updated to accommodate CSV file submission.
7.0	07-01-24	FY25	25-97	Updated Department name and logo (ODE to DEW).
6.5	7/1/23	FY24	NA	Posted for FY24.
6.4	7/1/22	FY23	NA	Posted for FY23.
6.3	7/1/21	FY22	NA	Posted for FY22.
6.2	7/1/20	FY21	NA	Posted for FY21.
6.1	6/29/20	FY20	NA	Posted for FY20.
6.0	7/2/18	FY19	NA	Posted for FY19.
5.0	6/13/18	FY18	57809	QC305 added.
4.0	9/13/17	FY17	NA	No FY17 changes.
3.1	4/4/16	FY16		Added Coming Changes section.
3.0	12/13/15	FY15H		Updated language to reflect shift from reporting periods to FY15 reporting.
2.0	5/14/14	FY14H	1029	Clarify OPU usage for all zeros and building-level OPUs.
2.0	5/14/14	FY14H	1005/1006	Deleted function codes no longer used, added new function codes, added function codes that now require an OPU, condensed function codes that can now be reported at a lower level of detail.
2.0	5/15/14	FY14H	1014	Updated per earlier H reporting.
1.1	8/20/2013	FY13H	1027	Added file layout content missed during conversion to new manual format.

COMING CHANGES

The EMIS Manual is a living document, and each fiscal year’s version is updated throughout the school year. For information regarding specific known changes that may impact the elements in this section, see the appropriate EMIS Changes webpage.

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6.3 EXPENDITURE (QC/QX) RECORD

To be provided for each account number as indicated in the financial detail documentation. [This record is reported with the QX record type if it is being loaded into EMIS in comma separated value \(CSV\) format. The contents of the QX record type CSV file are defined with element numbers that still begin with QC.](#)

Required Collections

The Expenditure (QC/QX) Record is to be reported for the Financial (H) Collection.

General Guidelines

Table 1.

Data Element	Definition
Transaction Indicator - This element is not submitted to the Department.	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 (QC270)	(Also known as previous year carry-over appropriation) Monies encumbered from previous fiscal year and carried-over into new fiscal year.
Fiscal Year Total Appropriation (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.
General Fund Debt–Bond Retire Fund (QC305)	Report "Y" if Fund Code is 002 (Bond Retirement Fund) and expenditures are applicable to the servicing of the General Fund Debt. Otherwise, enter "N".

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 and Workforce. If an operational unit is required, the OPU code that is reported must also be reported in

the Operational Unit Description Record. If the expenditure is district-wide in nature, then the OPU reported for the expenditure must be “000”.

Table 2. Codes Used in the Following Tables

Code	Definition
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

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 3. Regular Education

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

Table 4. Special Education

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1230	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1240	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1251	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1252	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1259	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1270	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1290	O	P	O	P	N/A	P	O	O	O	O	N/A	O

Table 5. Career-Technical Education

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

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

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

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

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2110	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2120	*SO	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2121	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2130	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2131	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2140	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2141	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2150	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2151	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2170	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2171	O	O	O	O	N/A	O	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 999810 for CTE only; not needed for other.

Table 9. Support Services Instructional Staff

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2211	O	O	O	O	N/A	O	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
2219	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2221	O	O	O	O	N/A	O	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
2229	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2231	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2240	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2290	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

Table 10. Support Services – Board of Education

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

Table 11. Support Services - Administration

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
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
2417	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											
2420	O	P	O	P	N/A	P	N/A	N/A	O	O	N/A	O
2490	O	O	O	O	N/A	O	N/A	N/A	O	O	N/A	O

Table 12. 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 13. 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 14. 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 15. 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 16. 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	

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
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	
2953					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 17. Operation of Non-Instructional/Shared Services

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
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	
3400											N/A	
3900											N/A	

Table 18. Extracurricular Activities

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
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 19. Facilities Acquisition & Construction Services

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

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

Note. 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. This does not apply to instructional level, which is not currently used for proration by the Department.

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.

Defining a Unique Record

Each EMIS record has specific fields that must be unique on each row of data reported to the Department. For the Expenditure Record, the following fields must be unique.

Record Name	Record	Required Fields	Number
Expenditure Record		Fund	QC110
		Special Cost Center	QC120
		Function	QC130
		Object	QC140
		Subject	QC150
		Operational Unit	QC160
		Instructional Level	QC170
		Job	QC180

6.3 EXPENDITURE (QC/QX) RECORD FILE LAYOUT

Number	Position	Name	PIC/Size
	1-8	Filler	PIC 9(8)
QC010	9-10	Sort Type	PIC X(2)
		Always “QC” for fixed length files and “QX” for CSV files	
	11	Filler	PIC X
QC020	12-15	Fiscal Year, e.g., 2020 (CCYY)	PIC X(4)
QC030	16	Data Set	PIC X
		H - Financial	
QC040	17-22	District IRN	PIC X(6)
QC050	23-25	Schedule Sequence (filler to ignore for CSV files)	PIC X(3)
QC060	26-28	Schedule Frequency (filler to ignore for CSV files)	PIC 9(3)
QC070	29-32	Line Number (filler to ignore for CSV files)	PIC 9(4)
QC080	33-35	Schedule Number (filler to ignore for CSV files)	PIC X(3)
	36-37	Filler	PIC X(2)
QC110	38-40	Fund	PIC X(3)
QC120	41-44	Special Cost Center	PIC X(4)
QC130	45-48	Function	PIC X(4)
QC140	49-51	Object	PIC X(3)
QC150	52-57	Subject	PIC X(6)
QC160	58-60	Operational Unit	PIC X(3)
QC170	61-62	Instructional Level	PIC X(2)
QC180	63-65	Job	PIC X(3)
QC270	66-77	Prior Fiscal Year Encumbered (also known as Previous Year Carry-over Appropriation)	PIC S9(9)V99(s)
QC280	78-89	Fiscal Year Total Appropriation	PIC S9(9)V99(s)
QC290	90-101	Fiscal Year Actual Expenditures	PIC S9(9)V99(s)
QC300	102-113	Current Encumbered	PIC S9(9)V99(s)
QC305	114	General Fund Debt-Bond Retire Fund	PIC X
	115-300	Filler	PIC X(186)