

ODE EMIS MANUAL

Section 7.2: Five-Year Forecast (QF) Record



Version 6.3
November 2, 2023

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 |
|---------------------|-------------------------|----------------------|---------------------|-----------------------------------------------------------------------------------------------------------|
| 6.3 | 11/2/23 | FY24 | 105 | Updated language from “property tax allocation” to “state share of local property taxes.” |
| 6.2 | 7/1/23 | FY24 | NA | Posted for FY24. |
| 6.1 | 7/1/22 | FY23 | NA | Posted for FY23. |
| 6.0 | 7/1/21 | FY22 | NA | Posted for FY22. |
| 5.1 | 11/1/20 | FY21 | 21-100 | Updated descriptions for 7.010 and 7.020. |
| 5.0 | 7/1/20 | FY21 | NA | Posted for FY21. |
| 4.1 | 12/31/19 | FY20 | 20-147 | Updated reporting instructions for Average Annual Change. |
| 4.0 | 10/21/19 | FY20 | NA | Posted for FY20. |
| 3.3 | 4/23/19 | FY19 | 67384 | Added 7.020 Ending Cash Balance to Table 5. |
| 3.3 | 4/23/19 | FY19 | 67342 | Forecast line item removal; six lines removed. |
| 3.2 | 7/2/18 | FY19 | NA | Posted for FY19. |
| 3.1 | 12/28/17 | FY18 | NA | No FY18 changes. |
| 3.0 | 9/12/17 | FY17 | NA | No FY17 changes. |
| 2.1 | 4/5/16 | FY16 | NA | Added Coming Changes section. |
| 2.0 | 12/16/15 | FY15P | NA | Updated language to reflect shift from reporting periods to FY15 reporting. |

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.

TABLE OF CONTENTS

| | |
|------------------------------------------------------------|------------|
| REVISION HISTORY..... | II |
| COMING CHANGES | II |
| TABLE OF CONTENTS..... | III |
| 7.2 FIVE-YEAR FORECAST (QF) RECORD..... | 3 |
| <i>Required Collections</i> | 3 |
| GENERAL GUIDELINES..... | 3 |
| <i>Category/Line Number (QF050)</i> | 3 |
| <i>Prior Year's Actual (QF060)</i> | 5 |
| <i>Average Annual Change (QF070)</i> | 5 |
| <i>Forecasted Year's Amounts (QF080)</i> | 6 |
| <i>Defining a Unique Record</i> | 6 |
| 7.2 FIVE-YEAR FORECAST (QF) RECORD FILE LAYOUT..... | 7 |

7.2 FIVE-YEAR FORECAST (QF) RECORD

Required Collections

The Five-Year Forecast (QF) Record is to be reported in the Five-Year Forecast (P) Collection.

GENERAL GUIDELINES

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 1. 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 |
| 1.045 | Restricted Federal Grants-in-Aid | Captured as receipts to funds 532 and 504 |
| 1.050 | Property Tax Allocation State Share of Local Property Taxes | 3130 |
| 1.060 | All Other Operating Revenue | All other receipt codes except 1931, 1933, 1940, 1950, 5100 and 5200 |
| 1.070 | Total Revenue | Total lines 1.010 Through 1.060 |

Table 2. 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 3. 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 |

| Line # | Description | Object Codes |
|---------------------------------|---------------------------------------------|-------------------------------------------------------|
| 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 & 5.040 |

Table 4. 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 5. Cash Balance July and Ending Cash Balance

| Line # | Description | Object Codes |
|--------|---------------------------------------------------------------------------------------|----------------------------|
| 7.010 | Beginning Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies | Prior year line 7.020 |
| 7.020 | Ending Cash Balance June 30 – Excluding Proposed Renewal/Replacement and New Levies | Line 6.010 plus line 7.010 |

Table 6. Estimated Encumbrances June 30

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

Table 7. 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 | |
| 9.045 | Fiscal Stabilization | |
| 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 8. 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 9. 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 10. 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 + 11.300 |

Table 11. 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 12. Revenue from Future State Advancements

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

Table 13. 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 14. ADM Forecasts

| Line # | Description | |
|--------|--------------------------|--|
| 20.010 | Kindergarten - ADM count | |
| 20.015 | Grades 1-12 - ADM count | |

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

Prior Year’s 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.

Average Annual Change (QF070)

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

If the Average Annual Change is greater than 999.99, report 999.99. If the Average Annual Change is less than -999.99, report -999.99. In such cases, the *actual* Average Annual Change should be included in the district’s Five-Year Forecast Assumptions.

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.

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 Five-Year Forecast (QF) Record, the following field must be unique.

| Required Field | Number |
|----------------------|--------|
| Category/Line Number | QF050 |

7.2 FIVE-YEAR FORECAST (QF) RECORD FILE LAYOUT

| Number | Position | Name | PIC/Size |
|--------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| | 1-8 | Filler | PIC 9(8) |
| QF010 | 9-10 | Sort Type | PIC X(2) |
| | | Always "QF" | |
| | 11 | Filler | PIC X |
| QF020 | 12-15 | Fiscal Year, e.g., 2010 | PIC X(4) |
| QF030 | 16 | Data Set | PIC X |
| | | P – Five-Year Forecast | |
| QF040 | 17-22 | District IRN | PIC X(6) |
| QF050 | 23-27 | Category/Line Number | PIC 99V999 |
| QF060 | 28-63 | Prior Years Actual (occurs 3 times) | PIC S9(11)(s) |
| | | Contains three prior years' actual values. First occurrence contains three years ago actual, second occurrence contains two years ago actual, and third occurrence contains prior fiscal year actual. | |
| QF070 | 64-69 | Average Annual Change | PIC S999V99(s) |
| QF080 | 70-129 | Forecasted Year's Amounts (Occurs 5 times) | PIC S9(11)(s) |
| | | Contains forecasted amounts for each fiscal year. The first occurrence contains the first year being forecasted (i.e., the current fiscal year). Remaining occurrences contain subsequent fiscal years. This element also applies to ADM forecasts. | |