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INTERSECTIONS BETWEEN EMIS AND FINANCE

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**Department of
Education &
Workforce**

AGENDA

- Financial Data & EMIS Baseline
- Use of Financial Data
- Financial Data Reports

FINANCIAL DATA & EMIS BASELINE

- Required Data
 - EMIS Guide section 6 plus 5.3- Organization General Information
- Reporting Windows
 - Financial Collection, typically early June until end of August, plus an appeals window
- Data Collector
 - Beyond scope of this presentation, but soon Treasurers and others in the district beyond the EMIS coordinator will be able to access reports and potentially submit data

REQUIRED DATA

5.3	Organization - General Information	DN	13.4 , 06/05/24	14.1 , 08-19-24
5.4	District Testing - Yearend	DT	FINAL	NA

[Uniform School Accounting System \(USAS\) User Manual](#)

6	Financial Records	Record	FY24	FY25
	EMIS Manual Chapter 6 Element List (updated 08-20-24)			
6.1	Financial Records Overview	N/A	5.6 , 07/01/23	6.0 , 07-01-24
6.2	Cash Record	QC	5.0 , 07/06/23	6.0 , 07-01-24
6.3	Expenditure Record	QC	6.5 , 07/01/23	7.0 , 07-01-24
6.4	Receipt Record	QC	5.1 , 07/01/23	6.0 , 08-12-24
6.5	Operational Unit (OPU) Description Record	QC	4.7 , 07/01/23	5.0 , 07-01-24
6.7	Miscellaneous Financial Records	QC	7.4 , 07/06/23	8.0 , 07-01-24

USE OF FINANCIAL DATA

- Report Card
 - Includes information on types of expenditures per pupil, revenues, and comparisons between districts ([link](#))
- Comparability
 - Looks at how money is spent for Title I buildings
 - See the CCIP document library, [here](#) for documentation
- Maintenance of Effort for Special Education
 - See this [link](#)

OTHER USES OF FINANCIAL DATA

- Community school special education expenditure report
- Gifted expenditure report
- Cupp report
- Benchmark report
- Federal data submissions
- State budget base cost inputs

FINANCIAL DATA REPORTS

- Expenditure EMIS Level 2 reports
 - (EXPD-001) Expenditure Detail
 - (EXPD-002) Expenditure Summary Report by Category
 - (EXPD-003) Expenditure Summary Report by Sub-Category
- General Issues Level 2 reports

EXPENDITURE REPORTS

- Reviews the expenditures reported to
 - Determine if the expenditure is included or excluded from a calculation
 - Assign categories to each expenditure
 - Allocate expenditures to individual buildings as needed
 - Mark expenditures as not valid if non-USAS codes are used

FINANCIAL GEN_ISSUES

- Find each issue based on its result code
- If there is no report, then there is no issue
- All of these are published in the Financial (H) Collection
- Updated at least twice a week during the collection
- Everything is in the report explanation

FINANCIAL GEN_ISSUES

Result Code	Result Code Description Description of Check	Contact Information	What to Check/Tips to Correct Issue
IS0222	<p>Expected function code missing This measure looks at all the function codes expected to be submitted in the Expenditure record within a given range. Those ranges are as follows, depending on your organization type:</p> <p>Traditional Districts: 1xxx, 2xxx, 3xxx, 4xxx JVSDs: 1xxx, 2xxx, 3xxx, 4xxx, 7xxx ESCs: 1xxx, 2xxx, 7xxx</p>	James Long, James.Long@education.ohio.gov	This is determined by looking at the function codes submitted, within the above ranges, in the prior year's expenditure records and determining which of those aren't included in the current year. The intent of this measure is for you to verify your expenditure records submission. After reviewing your Expenditure records, if they're current and accounted for, no further action is needed and you can disregard this Gen Issue or request an override.
IS0223	<p>Expected Object Code Missing This measure looks at all the object codes expected to be submitted in the Expenditure record within a given range. Those ranges are as follows, depending on your organization type:</p> <p>Traditional Districts: 1xx, 2xx, 5xx JVSDs: 1xx, 5xx ESCs: 1xxx, 5xx Community Schools: 5xx</p>	James Long, James.Long@education.ohio.gov	This is determined by looking at the object codes submitted, within the above ranges, in the prior year's expenditure records and determining which of those aren't included in the current year. The intent of this measure is for you to verify your expenditure records submission. After reviewing your Expenditure records, if they're current and accounted for, no further action is needed and you can disregard this Gen Issue or request an override.

FINANCIAL GEN_ISSUES

IS0225	<p>All OPU codes reported as Central Office (ISO225)</p> <p>This measure looks at Operational Unit records being submitted where the reporting organization has reported all OPU codes as “C”, Central Office. The intent of this measure is for you to review your OPU records dataset to verify it has been entered correctly. For more clarification, see page 3 of the Operational Unit section of the EMIS Manual. Once corrected, you will stop receiving this error.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Check the QC record. Review the Operational Units (OPUs) and recode them as necessary.</p>
IS0233	<p>Expected Expenditures for Operations and Maintenance of Plant</p> <p>This measure looks at the Expenditure records being submitted where function codes range from 2700-2790, Operations and Maintenance of Plant. By getting this specific error, that indicates your organization did not report any expenditures for Operations and Maintenance of Plant. The intent of this measure is for you to verify your expenditure records and ensure operations-related expenditures are included in your expenditure dataset.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Verify that expenditure data is coded accurately with proper fund, function, and object.</p>

FINANCIAL GEN_ISSUES

IS0360	<p>No Expenditure data As of the date this check is run there was no expenditure data in EMIS for this LEA.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>This measure looks for the presence of data in the Expenditure Record as of the morning of the data collection date. Be sure to look at the data collection date (column F) on the report to see when the snapshot was taken. If you've submitted your expenditure data any time after the early morning hours of that date but still received this error, you can likely ignore it as the snapshot occurred prior to your submission. This report is run at least once a week. Therefore, after submitting your data, check the <i>following week's</i> reports to see that your LEA is no longer getting this specific error.</p>
IS0220	<p>Fund code(s) on expenditure record not received Missing fund code on expenditure record that is expected to be reported. Missing fund code(s) by organization type: Traditional Districts: 001, 006, 018, 200, 300, 432, 516, 532, 572, 584, 590 JVSDs: 001, 200, 432, 524, 590 ESCs & Community Schools: 001</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Check the expenditure (QC) record for the specific group of fund codes by organization type that are missing. Example of Error Code is: MSNG 001</p>

FINANCIAL GEN_ISSUES

IS0221	<p>Fund code(s) on receipt record not received Missing fund code on receipt record that is expected to be reported. Missing fund code(s) by organization type: Traditional Districts: 001, 006, 018, 200, 300, 432, 516, 532, 572, 584, 590 JVSDs: 001, 200, 432, 524 ESCs: 001, 432, 499 Community Schools: 001</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Check the receipt (QC) record for the specific group of fund codes by organization type that are missing. Example of Error Code is: MSNG 001</p>
IS0224	<p>Missing OPU record Missing an operational unit when Organization General Information (DN) record is reported.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Check the QC record. At least one OPU record is expected for districts that submitted a DN record.</p>
IS0227	<p>Missing OPU on Receipt Missing OPU codes on the Receipt Record. Blanks are permitted; other Receipt OPU must be in the OPU data set.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Check the QC record. Review receipt record, report missing OPUs.</p>

FINANCIAL GEN_ISSUES

IS0228	<p>Missing OPU on Expenditure Missing OPU codes on the Expenditure Record. Blanks are permitted; other Expenditure OPU must be in the OPU data set.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Check the QC record. Review the expenditure record, report missing OPUs.</p>
IS0229	<p>Missing Cash Fund Codes Reported fund code(s) last year with a balance, missing corresponding fund code(s) on this year's Cash Record.</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Submit Cash Record (QC) for those fund code(s) reported with cash balance on last year's Cash record.</p>
IS0232	<p>EFM category = \$0 The school district is reporting \$0 in expenditures in one of the EFM categories: instructional, pupil support, staff support, building operations, administration</p>	<p>James Long, James.Long@education.ohio.gov</p>	<p>Verify that expenditure data is coded accurately, with proper fund, function, and object</p>



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