

INTERSECTIONS BETWEEN EMIS AND FINANCE

DAVID EHLE

Administrator, EMIS

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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	<u>13.4</u> , 06/05/24	<u>14.1</u> , 08-19-24
5.4	District Testing - Yearend	DT	<u>FINAL</u>	NA

Uniform School Accounting System (USAS) User Manual 🔁

6	Financial Records	Record	FY24	FY25
	EMIS Manual Chapter 6 Element List (updated 08	8-20-24)		
6.1	Financial Records Overview	N/A	<u>5.6</u> , 07/01/23	<u>6.0</u> , 07-01-24
6.2	Cash Record	QC	<u>5.0</u> , 07/06/23	<u>6.0</u> , 07-01-24
6.3	Expenditure Record	QC	<u>6.5</u> , 07/01/23	<u>7.0</u> , 07-01-24
6.4	Receipt Record	QC	<u>5.1</u> , 07/01/23	<u>6.0</u> , 08-12-24
6.5	Operational Unit (OPU) Description Record	QC	<u>4.7</u> , 07/01/23	<u>5.0</u> , 07-01-24
6.7	Miscellaneous Financial Records	QC	<u>7.4</u> , 07/06/23	<u>8.0</u> , 07-01-24



USE OF FINANCIAL DATA

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



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



CLASSIFICATION FOR EXPENDITURE REPORTING

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	If Elementary-Secondary Expenditure is	s	Then the Expenditure is
Exclude by	Exclude by	Exclude by	Classify by	Classify by	Classify by	Classify by			treated as
fund	object	function	fund	object	function	OPU			
					1000-1390, 1900-1990, 4100-4390,		Instruction	II.1	
					4600-4690				
					2100-2190		Pupil Support Services	11.2	Included -
					(except 2110, 2121, 2131, 2141, 2151, 2171)				Classroom instructional
					2200-2290		Instructional Staff Support Services	II.3	
					(except 2211, 2221, 2231)				
					2300-2419		General Administration	11.4	
						2171, 2211, 2221, 2231 and 2490			
						if OPU = central			
					2420-2429	2110, 2121, 2131, 2141, 2151,	School Administration	11.5	
						2171, 2211, 2221, 2231 and 2490			
						if any other OPU			Included -
					2700-2790		Operation and Maintenenace of Plant	II.6	Non-classroom
Exclude	Exclude objects				2800-2890		Pupil Transportation	11.7	
funds 017, 021,		Exclude			2500-2690, 2900-2990		Other and Non-specified Support Services	11.8	
022, 023, 024, 026,	470-479, 810-819,	functions 7000-7990			3100-3190		Elem-Sec Noninstructional Food Service	11.9	
027, 028, 200	881, 891, 900-969		All fund 011, 014, 020		3300, 3400-3431		Elem-Sec Noninstructional - Enterprise Operations	II.10	
					3900, 4500-4590		Elem-Sec Noninstructional - Other	II.11	
			All fund 013		3200-3250, 3290		Nonelem-sec Programs - Community Svcs	II.12	
			All fund 012, 413, 414,		1400-1490			II.13	
			426, 501, 535				Nonelem-sec Programs - Adult Ed		
			All fund 025, 401		3260		Nonelem-sec Programs - Other	II.14	
					5200-5900		Construction	III.1	Non-Operating
					5100		Land and Existing Structures	111.2	(Excluded)
				645 (when function = instruction)			Equipment - Instructional	111.3	
				645 (any other function), 650, 660			Equipment - Other	111.4	
							Payments to Other Governments	IV.3-5	

- 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



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



IS0225	All OPU codes reported as Central Office (ISO225) This measure looks at Operational Unit records being submitted where the reporting organization has re- ported 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 re- ceiving this error.	James Long, James.Long@educa- tion.ohio.gov	Check the QC record. Review the Operational Units (OPUs) and recode them as necessary.
IS0233	Expected Expenditures for Operations and Mainte-	James Long,	Verify that expenditure data is coded accurately with proper
	nance of Plant	James.Long@educa-	fund, function, and object.
	This measure looks at the Expenditure records being	tion.ohio.gov	
	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 Mainte-		
	nance 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.		



IS0360	No Expenditure data	James Long,	This measure looks for the presence of data in the Expendi-
	As of the date this check is run there was no expendi-	James.Long@educa-	ture Record as of the morning of the data collection date. Be
	ture data in EMIS for this LEA.	tion.ohio.gov	sure to look at the data collection date (column F) on the re-
			port 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</i> week's reports to see that your LEA
	-		is no longer getting this specific error.
IS0220	Fund code(s) on expenditure record not received	James Long,	Check the expenditure (QC) record for the specific group of
	Missing fund code on expenditure record that is ex-	James.Long@educa-	fund codes by organization type that are missing. Example
	pected to be reported. Missing fund code(s) by or-	tion.ohio.gov	of Error Code is: MSNG 001
	ganization type:		
	Traditional Districts: 001, 006, 018, 200, 300, 432,		
	516, 532, 572, 584, 590		
	JVSDs: 001, 200, 432, 524, 590		
	ESCs & Community Schools: 001		



IS0221	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	James Long, James.Long@educa- tion.ohio.gov	Check the receipt (QC) record for the specific group of fund codes by organization type that are missing. Example of Er- ror Code is: MSNG 001
IS0224	Missing OPU record	James Long,	Check the QC record. At least one OPU record is expected
	Missing an operational unit when Organization Gen-	James.Long@educa-	for districts that submitted a DN record.
	eral Information (DN) record is reported.	tion.ohio.gov	
IS0227	Missing OPU on Receipt	James Long,	Check the QC record. Review receipt record, report missing
	Missing OPU codes on the Receipt Record. Blanks are	James.Long@educa-	OPUs.
	permitted; other Receipt OPU must be in the OPU	tion.ohio.gov	
	data set.		



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





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