EMIS Reporting Manual

Chapter 4 Reporting District and Building Data



Version 3.00 August 15, 2006

Version	Date	Owner/Source	Description
1.00	02-21-2006	Office of Data	FY 2007 EMIS Manual Release 1
1.00	02 21 2000	Services	
1.01	3-21-2006	Office of Data Services	Added definition to table in Cash record section for <i>QC185</i> . See page,62
	3-23-2006		Added District Testing Record(DT) See page, 62
1.02	4-24-2006	Office of Data Services	Clarified reporting instructions for Distric Testing, <u>See page</u> ,62
			Corrected data element name, <i>Alt</i> <i>Assessment headcount(DT120)</i> , on <i>Distric</i> <i>Testing(DT)</i> , <u>See page</u> , 13
			Added element, <i>District IRN (DT040)</i> on <i>District Testing record (DT)</i> . <u>See page</u> , 15
			Removed element & reporting instruction for, <i>Family Literacy Services (DR690)</i> on <i>District General record (DR)</i> . <u>See page</u> , 43
			Updated Object Codes, See page, 45
			Updated Receipt Codes, See page, 47
			Added missing description to USAS code 1341 <i>See page, 58</i>
			Updated USAS codes for Other Receipts, Receipts from State Sources, <i>See page</i> , 59
			Added reporting instructions for February Count Week when using Building Genera Record(DH), <u>See page</u> ,43
	5/11/2006		Added element, Preschool Transition Conferences Held By 3 rd Birthday No Disability Suspected Element (DR740), Preschool Transition Conferences Held After 3 rd Birthday No Disability Suspected Element (DR750) on District General record (DR). <u>See page</u> ,29
1.03	5/17/2006		Removed EMIS URLs
1.04	8/14/2006		Added preschool hours per day and days in session elements (<i>DB570</i> , <i>DB580</i> , <i>DF360</i> , and <i>DF370</i>). <u>See page</u> , 31, 24
			Clarified definition for Assessed Students with Disabilities Headcount Element (DT080) on the District Testing-Yearend record. <u>See page</u> , 15
3.00	Error! Unknown character in picture string.	Office of Data Services	Final Version Release

1.0 Chapter 4 Revision History

EMIS Manual FY 2007



EMIS Manual FY 2007



2.0 Table of Contents

1.0 CHAPTER 4 REVISION HISTORY	1
2.0 TABLE OF CONTENTS	3
3.0 INTRODUCTION	6
3.1. OVERVIEW OF DATA	6
3.2. Reporting Responsibility	6
3.3. Reporting the Building IRN	
4.0 DISTRICT AND BUILDING LEVEL RECORDS	
4.1 DISTRICT GENERAL INFORMATION - FALL/OCTOBER RECORD (DQ)	
General Guidelines	
🔅 District IRN Element	
☆ Home Schooled Resident Students Element	
☆ Kindergarten Entrance Birth Date Element	
\Leftrightarrow Participation Eligibility Element.	
© Prior Year Preschool Transition Conferences Held after 3 rd Birthday - No Disability Suspected	
Element	. 10
Prior Year Preschool Transition Conferences Held By 3 rd Birthday - No Disability Suspected	11
Element	
© Prior Year Nonpublic Students Evaluated for Special Education - Ineligible Element	
© Unserved Eligible Nonpublic Students with Disabilities Element	
4.2 DISTRICT TESTING - YEAREND RECORD (DT)	
General Guidelines	
Commodations/Modifications Headcount Element	
\Leftrightarrow Administered with Accommodations/Modifications Element	
\Leftrightarrow Alternate Assessments Provided Element	
⇔Alternate Assessment Headcount Element	
District IRN Element	
\Leftrightarrow Grade Level Assessed Element	
\Leftrightarrow Local Assessment Number Element	
With the second	. 16
4.3 BUILDING GENERAL INFORMATION – FALL/OCTOBER RECORD (DF)	. 17
General Guidelines	. 17
🔅 Annual Days Scheduled Elements	. 18
🌣 Annual Days in Session Scheduled Elements	. 19
🌣 Annual Hours Scheduled Elements	. 20
🔅 Annual Hours in Session Elements	. 21
🔅 District IRN Element	. 23
🔅 First Day of School Elements	. 23
🔅 Hours Per Day Scheduled Elements	
🔆 Last Day of School Scheduled - Grades K-12 Element	. 24
October Funding Count Week Elements	. 25
4.4 DISTRICT GENERAL INFORMATION – YEAREND RECORD (DR)	
General Guidelines	
© Central Office Building Square Feet Element	
☆ District IRN Element	
© Nonpublic Students Evaluated For Special Education - Ineligible Element	
⁽²⁾ Preschool Transition Conferences Held After 3 rd Birthday No Disability Suspected Element	

EMIS Manual FY 2007



©Preschool Transition Conferences Held By 3 rd Birthday No Disability Suspected Eleme	
1.5 BUILDING GENERAL INFORMATION – YEAREND (DB)	
General Guidelines	
Actual Days in Session Elements	
\Leftrightarrow Actual First Day of School Elements	
\Leftrightarrow Actual FTE Elements	
\Leftrightarrow Actual Hours Elements	
otin Actual Hours in Session Elements	
\bigotimes Actual Hours Per Day Elements	
🌣 Actual Last Day of School - Grades K-12	
\bigotimes Building IRN Element	
🔅 Building Square Feet Element	
🔅 Calamity Days Element	
🔅 Calamity Days Made Up Element	
Days Shortened Elements	
Ö District IRN Element	
Transportation Percentage Element	
☆ Feeder School IRN Element	
☆ Lunchroom Percentage Element	
☆ Violent Criminal Offense Element	
4.5 BUILIDNG GENERAL INFORMATION RECORD – FEBRUARY (DH)	
<i>General Guidelines</i>	
Building IRN Element	
© District IRN Element	
\Leftrightarrow February Count Week Elements	44
5.0 FINANCIAL DATA	45
UNIFORM SCHOOL ACCOUNTING SYSTEM	
UNIFORM SCHOOL ACCOUNTING SYSTEM	
5.1 Expenditures	47
5.1 EXPENDITURES Table 3 Regular Education	
5.1 EXPENDITURES <i>Table 3 Regular Education</i> <i>Table 4 Special Education</i>	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7Other Instruction	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7Other Instruction Table 8 Support Services - Pupils	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7Other Instruction Table 8 Support Services - Pupils Table 9 Support Services Instructional Staff	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7 Other Instruction Table 8 Support Services - Pupils Table 9 Support Services Instructional Staff Table 10 Support Services – Board of Education	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7 Other Instruction Table 7 Other Instruction Table 8 Support Services - Pupils Table 9 Support Services Instructional Staff Table 10 Support Services - Board of Education Table 11 Support Services - Administration	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7 Other Instruction Table 7 Other Instruction Table 8 Support Services - Pupils Table 9 Support Services Instructional Staff Table 10 Support Services - Board of Education Table 11 Support Services - Administration Table 12 Fiscal Services	
5.1 EXPENDITURES Table 3 Regular Education Table 4 Special Education Table 5 Career-Technical Education Table 6 Adult/Continuing Education Table 7 Other Instruction Table 7 Other Instruction Table 8 Support Services - Pupils Table 9 Support Services Instructional Staff. Table 10 Support Services – Board of Education Table 11 Support Services - Administration Table 12 Fiscal Services Table 13 Support Service - Business	
5.1EXPENDITURES	
5.1EXPENDITURES	
5.1EXPENDITURES	47 48 48 49 50 51 51 52 52 52 53 53 54
5.1EXPENDITURES	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
 5.1 EXPENDITURES	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
5.1 EXPENDITURES	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
5.1 EXPENDITURES	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

EMIS Manual FY 2007



TR	ANS FEES – OTHER DISTRICTS IN-STATE	58
	ANSPORTATION FEES OTHER DISTRICTS OUT-STATE	
	ANSPORTATION FEES – OTHER SOURCES	
	RNINGS ON INVESTMENTS	
	OD SERVICES - STUDENTS	
	OD SERVICES - ADULTS	
FO	OD SERVICES – ELDERLY PERSONS	59
	OD SERVICES – SPECIAL FUNCTIONS	
	TRACURRICULAR STUDENT ACTIVITIES	
	ASSROOM MATERIALS AND FEES	
	SCELLANEOUS RECEIPTS – LOCAL SOURCES	
	HER RECEIPTS – LOCAL SOURCES	
	CEIPTS FROM INTERMEDIATE SOURCE	
	CEIPTS FROM STATE SOURCES	
	CEIPTS FROM FEDERAL SOURCES	
OT	HER REVENUE SOURCES	61
6.0	FINANCIAL RECORDS	()
0.0		
6.1	CASH RECORD (QC)	
6.2	EXPENDITURE RECORD (QC)	62
6.3	RECEIPT RECORD (QC)	
6.4	OPERATIONAL UNIT (OPU) DESCRIPTION RECORD (QC)	
	tibit 1 – Cash and Fund Balance Reconciliation – End of Fiscal Year	
	tement J	
	tement K	
	tement L	
	tement M	
	tement N	
	edule of Federal Assistance	
	tement R	
	tement S	
	nd Type	
	nd Class	
	ex of Funds	
6.5	FIVE YEAR FORECAST RECORD (QF)	
6.6	CATEGORY/LINE NUMBER (QF050)	
6.7	PRIOR YEARS ACTUAL (QF060)	
6.8	AVERAGE ANNUAL CHANGE (QF070)	
6.9	FORECASTED YEAR'S AMOUNTS (QF080)	
6.10	FIVE YEAR FORECAST NOTES(QN)	
6.11	LINE NUMBER (QN050)	
6.12	NOTE TEXT LINE (QN060)	71

EMIS Manual FY 2007



3.0 Introduction

Chapter 4 of the EMIS manual provides instructions about reporting district and building level records and elements to the Ohio Department of Education (ODE).

Beginning in FY 2006, the District General Information - Previous Summer Record (DP) and the Building General Information – Previous Summer Record (DG) were no longer required to be reported to the Ohio Department of Education (ODE).

In addition (beginning in FY 2006) ESCs were no longer required to submit a Building General Information – Fall/October Record or a Building General Information – Yearend Record.

3.1. Overview of Data

The following are general categories of data covered in chapter 4 of the EMIS Manual.

- District and Building General Information Fall/October, February (includes data regarding funding count week information, first day of school, hours per day, calamity days, professional development days, parent-teacher conferences, annual days in session, etc...)
- District and Building General Information February/Yearend (includes data regarding family literacy services, extended learning time, first day of school, hours per day, days in session etc..)
- Financial Data

3.2. Reporting Responsibility

The following entities are required to report district records during the October (K) and Yearend (N) reporting periods.

- City, local, exempted village districts
- Community schools
- Educational Service Centers (ESCs)
- Department of Youth Services (DYS)
- Ohio State Schools for the Deaf and Blind (ODS, OBS)
- Joint Vocational School Districts (JVSDs)

In general building records are required to be reported during the October (K), February(C) and Yearend (N) reporting periods for each building within the entities identified above, except for ESCs and Community Schools without CTAE funded

EMIS Manual FY 2007



programs. Community Schools with CTAE funded programs are required to report these records.

Joint Vocational Schools (JVS), schools within a Joint Vocational School District, are each required to submit building records.

3.3. Reporting the Building IRN

In most cases, the *Building IRN Element* is to be reported with the IRN of the individual building submitting a record. However, in some cases (i.e., community schools) the *Building IRN Element* and *District IRN Element* will be reported with the same IRN.

4.0 District and Building Level Records

Below is a list of each district and building record, its name and record number. Data elements for each of these records are found in the following sections of chapter 3.

Record Number	Record Name
DQ	District General Information Fall/October
DT	District Testing Record Yearend
DF	Building General Information Fall/October
DR	District General Information Yearend
DB	Building General Information Yearend
DH	Building General Information February

Education

EMIS Manual FY 2007

4.1 DISTRICT GENERAL INFORMATION - FALL/OCTOBER RECORD (DQ)

GENERAL GUIDELINES

A District General Information Fall/October Record is required to be reported during the October (K) reporting period for each city, local, and exempted village school district as well as each community school, Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind (OSB and OSD), and the Department of Youth Services (DYS).

Elements Added to Record

- Prior Year Nonpublic Students Evaluated for Special Education, Ineligible Element (DQ230)
- Prior Year Preschool Transition Conferences Held By 3rd Birthday No Disability Suspected Element (DQ240)
- Prior Year Preschool Transition Conferences Held After 3rd Birthday No Disability Suspected Element (DQ250)

District General Information – Fall/October Record

The following portion of this section discusses each of the data elements within the District General Information Fall/October Record. The elements are organized alphabetically.

☆ District IRN Element

Record Field Number	DQ040
Definition	The state assigned six-digit unique information
	retrieval number (IRN) for the district.

VALID OPTION

Six-digit code

Valid range of numbers determined by ODE.

🔆 Home Schooled Resident Students Element

Record Field Number	DQ220
Definition	The total number of resident students receiving
	home schooling based on the receipt of a Home
	Education Notification Form as required by Ohio
	Administrative Code ¹ (OAC).

VALID OPTIONS

¹ OAC 3301-34-03.

EMIS Manual FY 2007







00000-99999

Reporting Instructions

This element is reported by only city, local, and exempted village school districts during the October (K) reporting period.

Kindergarten Entrance Birth Date Element

Record Field Number	DQ120
Definition	The date chosen by the district that indicates
	when a student is required to be five years old in
	order to be admitted into kindergarten.

VALID OPTIONS

- * Not applicable (Use only for community schools that do not have a kindergarten grade level and for JVSDs, OSB, OSD, and DYS)
- A September 30
- B August 1

Reporting Instructions

This element is not required for JVSDs and DYS.

H.B. 383 indicates that the school district may choose one of two dates by which a student must be five years old in order to be admitted to kindergarten.

School district boards must choose to adopt either the first day of August or the thirtieth day of September as the date by which a student must be five years of age to be admitted into kindergarten and six years of age to be admitted to first grade.

A parent may request early admission to kindergarten if the child turns five years of age after the district's kindergarten entrance date (August 1 or September 30). The local board of education shall determine entrance through a standardized testing program.

A Participation Eligibility Element

Record Field Number	DQ080
Definition	The amount of time a student is required to attend
	the district in order to participate in extra curricular activities in the district.
	curricular activities in the district.

VALID OPTIONS 0.00 - 9.99

EMIS Manual FY 2007



Reporting Instructions

It is optional for the district to report this information.

This element may be used to report the FTE equivalent necessary for participation. For example, if the district policy indicates the student must be receiving services for 0.25 of FTE in order to participate, then 0.25 is reported in this element.

This element is included in the criterion to calculate eligibility.



Prior Year Preschool Transition Conferences Held after 3rd Birthday -No Disability Suspected Element

Record Field Number	DQ250
Definition	Count of preschool transition conferences
	(PSTC) for students potentially moving from
	Part C to Part B special education services
	where a decision was made at the PSTC that no
	disability was suspected and where the district
	will not pursue additional evaluation of the
	child. The PSTC occurred after the child's 3rd
	<u>birthday</u> .

VALID OPTIONS

000-999

REPORTING INSTRUCTIONS

For FY07 only, this temporary element is reported by city, local and exempted village school districts during the October (K) reporting period and should contain the total for the 2005-2006 School Year (July 1, 2005 to June 30, 2006).

Please Note

The total number of children for whom a PSTC was held should be the same as the total PSTC count

This element will be deleted after the FY07 October (K) reporting period.



EMIS Manual FY 2007 August 15, 2006



Prior Year Preschool Transition Conferences Held By 3rd Birthday - No Disability Suspected Element

Record Field Number	DQ240
Definition	Count of preschool transition conferences
	(PSTC) for students potentially moving from Part
	C to Part B special education services where a
	decision was made at the PSTC that no disability
	was suspected and where the district will not
	pursue additional evaluation of the child. The
	PSTC occurred by the child's 3rd birthday.

VALID OPTIONS

000-999

REPORTING INSTRUCTIONS

For FY07 only, this temporary element is reported by city, local and exempted village school districts during the October (K) reporting period and should contain a total for the 2005-2006 School Year (July 1, 2005 to June 30, 2006).

Please Note

The total number of children for whom a PSTC was held should be the same as the total PSTC count.

This element will be deleted after the FY07 October (K) reporting period.



Prior Year Nonpublic Students Evaluated for Special Education -Ineligible Element

Record Field Number	DQ230
Definition	Total number of resident and non-resident nonpublic students within district boundaries that have been evaluated for special education services and determined to be NOT eligible.

Valid Options

0000-9999

Reporting Instructions

For FY07 only, this temporary element is reported by city, local and exempted village school districts during the October (K) reporting period and should contain data for the 2005-2006 School Year (July 1, 2005 to June 30, 2006).

EMIS Manual FY 2007



Please Note

This element will be deleted after the FY07 October (K) reporting period and is not to be reported beyond that period.

Characteristic Contracteristic Contracteristic

Record Field Number	DQ210
Definition	The total number of resident and non-resident
	nonpublic students within the district boundaries
	that are eligible for special education services but
	are not being served by the district.

VALID OPTIONS

0000-9999

REPORTING INSTRUCTIONS

This element is reported by only city, local, and exempted village school districts during the October (K) reporting period.

This information can be gathered when the district consults with nonpublic schools within its boundaries to determine how they will participate in the Special Education Part B IDEA Federal Grant Funds received by the district.



EMIS Manual FY 2007

4.2 DISTRICT TESTING - YEAREND RECORD (DT)

GENERAL GUIDELINES

NEW

Beginning in FY07, a District Testing Record is required to be reported to collect headcount information on district-wide assessments beyond those required by the state. This will be reported during the June (N) reporting period for each city, exempted village and local school district as well as each community school and the Department of Youth Services (DYS).

Report one record per test per grade level if a test is given to an entire grade level in the district. This only applies to non-state tests. If the only tests that the district administers to all students in grades K-12, or to all students in particular grade levels, are Ohio's Achievement and Graduation Tests, KRA-L, or the Ohio Test of English Language Acquisition, then report a single record with "NT" in the grade level field and a Local Assessment Number of the district's choice.

If a test was required for students in one grade level, but was optional for students in another grade level, then only report a record for the required grade level. For example, if the district requires all fourth-graders to take the Otis Lennon, yet permits students who enter the district at a later grade to take the Otis Lennon as part of the gifted identification process, then the district would only enter a record for the "04" grade level and would only include students in grade 4 in the headcount fields.

District Testing Record

The following portion of this section discusses each of the data elements within the District Testing Record. The elements are organized alphabetically.

Record Field Number	DT100
Definition	The number of students with disabilities who took
	the assessment with accommodations
	/ modifications.

Commodations/Modifications Headcount Element

VALID OPTIONS 0000-9999

REPORTING INSTRUCTIONS

Enter the number of students with disabilities who took the assessment with accommodations/modifications. If accommodations/modifications were not available or no students used accommodations/modifications, enter "0".

EMIS Manual FY 2007



Administered with Accommodations/Modifications Element

Record Field Number	DT090
Definition	Indicates if accommodations/modifications were
	available for students with disabilities.

VALID OPTIONS

- Y Yes, accommodations were available
- N No, accommodations were not available

🔆 Alternate Assessments Provided Element

Record Field Number	DT110
Definition	Indicates if alternate assessments were available for students with disabilities who cannot participate, even with accommodations/ modifications.

VALID OPTIONS

- Y Yes, alternate assessments were available
- N No, alternate assessments were not available

Reporting Instructions

If alternate assessments were available for students with disabilities who cannot participate, even with accommodations/modifications, in the same assessment used with other students at the grade level, enter "Y".

☆-Alternate Assessment Headcount Element

Record Field Number	DT120
Definition	The number of students with disabilities who took
	an alternate assessment.

VALID OPTIONS

0000-9999

Reporting Instructions

Enter the number of students with disabilities who took an alternate assessment. If no alternate assessment was administered, enter "0".

EMIS Manual FY 2007



CASSESSED STUDENTS WITH DISABILITIES HEADCOUNT ELEMENT

Record F	ield Number	DT080
Definitio	n	The number of students with disabilities in the
		grade level who took the assessment.

VALID OPTIONS

0000-9999

REPORTING INSTRUCTIONS

Enter the number of students with disabilities in the grade level where the assessment was administered. Do not include students who were required by district policy to take the test but did not do so.

C District IRN Element

Record Field Number	DT040
Definition	The state assigned six-digit information retrieval
	number (IRN) of the district.

VALID OPTION

Six-digit IRN Valid district IRN

🔆 Grade Level Assessed Element

Record Field Number	DT050
Definition	The grade of students who were required to take
	the assessment.

VALID OPTIONS

KG 1-12 NT Not Tested

🔆 Local Assessment Number Element

Record Field Number	DT060
Definition	A locally determined number for an assessment.

VALID OPTIONS

000-999

REPORTING INSTRUCTIONS

If students at multiple grade levels took the same assessment, use the same local assessment number in each record for that assessment.

EMIS Manual FY 2007



X Number of Students Taking Assessment Element

Record Field Number	DT070
Definition	The number of students to whom this assessment
	was actually administered.

VALID OPTIONS

0000-9999

REPORTING INSTRUCTIONS

Enter the number of students (both with and without disabilities) to whom this assessment was actually administered. Do not include students in the grade level who were required by district policy to take the test, but did not do so.



EMIS Manual FY 2007

4.3 BUILDING GENERAL INFORMATION – FALL/OCTOBER RECORD (DF)

GENERAL GUIDELINES

A Building General Information Fall/October Record is required to be reported during the October (K) reporting period for each building within a city, local, exempted village school district as well as each community school. In addition, a building record is also required for each Joint Vocational School (JVS) within a Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind, and the Department of Youth Services.

Beginning in FY 2006, Educational Service Centers are no longer required to submit the Building General Information – Fall/October Record.

This record is not to be used for February (C) reporting. Use the <u>Building General</u> <u>February Record (DH)</u>, when reporting building data during February (C) reporting.

The type of contract a community school has for a school year determines whether the school reports the "Hours" elements or the "Days" elements, with regards to parent teacher conferences, professional meetings, and scheduled time in session. A community school reports either the "Hours" elements or the "Days" elements but does not report both. See the table below for assistance with regards to which elements (the "hours" or the "days") the community school reports. It is, however, required that community schools report all other elements on the Building General Information – Fall/October Record.

Contract Type	Data Elements Required to Complete
Contract for the school year is in days	Report the "Days" elements not the "Hours" elements
	 Annual Days Scheduled Elements (2 elements) Annual Days In Session Elements (6 elements)
Contract for the school year in hours	Report the "Hours" elements, not the "Days" elements
	 Annual Hours Scheduled Elements (2 elements) Annual Hours In Session Elements (6 elements)

EMIS Manual FY 2007



🔆 Annual Days Scheduled Elements

Parent Teacher Conferences FTE

Record Field Number	DF280
Definition	The total full-time equivalence (FTE) of
	scheduled parent-teacher conferences.

VALID OPTIONS

0.0 -9.9

Reporting Instructions

One FTE equals one full work day for staff. For example, if the school is in session for half of the work day and parent-teacher conference day is scheduled for the second half of the work day, the parent teacher conference full-time equivalence (FTE) that should be reported is .5 FTE.

All entities are required to report this element, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each *Annual Days Element;* however they do not complete the *Annual Hours Scheduled Element* nor the *Annual Hours in Session Element*.

Teacher Professional Meetings FTE

Record Field Number	DF290
Definition	The total full-time equivalence scheduled for
	professional meetings for teachers.

VALID OPTIONS

0.0 -9.9

REPORTING INSTRUCTIONS

The FTE reported should only include time when school will not be in session.

Include days before the opening date for students and after the closing date for students if staff members were required to be in attendance.

One FTE equals one full work day for staff. For example, if the school is in session for half of the work day and the professional meeting day for teachers is scheduled for the second half of the work day, the professional meeting day full-time equivalence (FTE) that should be reported is .5 FTE.

All entities are required to report this element, including community schools whose contracts for the school year are in days. For these

EMIS Manual FY 2007



community schools, it is required to complete each of the Annual Days Elements; however, they do not complete the Annual Hours Scheduled Element or the Annual Hours in Session Element.

Annual Days in Session Scheduled Elements

Grades 1-8

Record Field Number	DF300
Definition	The number of scheduled days in session for
	students in grades 1-8 during the current school
	year.

Grades 9-11

014405 / 11	
Record Field Number	DF310
Definition	The number of scheduled days in session for students in grades 9-11 during the current school year.

Grade 12

Grade 12	
Record Field Number	DF320
Definition	The number of scheduled days in session for
	students in grade 12 for the current school year.

Every Day Half Day Kindergarten

Record Field Number	DF330
Definition	The number of scheduled days in session for
	students in every day half-day kindergarten
	during the current school year.

Alternate Day Full Day Kindergarten

Record Field Number	DF340
Definition	The number of scheduled days in session for
	students in alternate day full-day kindergarten
	during the current school year.

Every Day Full Day Kindergarten

Record Field Number	DF350
Definition	The number of scheduled days in session for
	students in every day full-day kindergarten during
	the current school year.

EMIS Manual FY 2007



Preschool

Record Field Number	DF370
Definition	The number of scheduled days in session for students in preschool during the current school year.

VALID OPTIONS

000.00 - 999.99

REPORTING INSTRUCTIONS

For the October (K) reporting period, this indicates the number of days the school plans to be open for instruction during the current school year.

All entities are required to report these elements, including community schools whose contracts for the school year are in days. For these community schools, it is required to complete each *Annual Days Element;* however, they do not complete the *Annual Hours Scheduled Element* or the *Annual Hours in Session Element.*

Do not count days the school is scheduled to be closed for school holidays, teachers' meetings, or other similar reasons. Do not include parent-teacher conference days.

Please Note: The *Annual Days in Session Elements* reported are not used to determine a district's adherence to minimum state standards. They are used only to calculate an accurate average daily membership figure.

If the number of days in session varies within a grade group in a building, the district should divide the total absence and attendance days for all of the various groups of students within the building by the total ADM of the entire grade group within the building to calculate the days in session.

Annual Hours Scheduled Elements

Parent Teacher Conferences

Record Field Number	DF200
Definition	The number of hours scheduled for parent-teacher
	conferences.

Teacher Professional Meetings

Record Field Number	DF210
Definition	The total hours scheduled for teacher professional
	meetings.

EMIS Manual FY 2007



VALID OPTIONS

000 – 999

REPORTING INSTRUCTIONS

These data elements are reported by community schools only. Furthermore, only the community schools whose contracts for the school year are in hours, instead of days, report these elements.

In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, but it is required to report the *Annual Days Scheduled Elements*.

Only include hours when school will not be in session. Include hours before the opening date for students and after the closing date for students if staff members were required to be in attendance.

Annual Hours in Session Elements

Grades 1-8

GIUUUSIO	
Record Field Number	DF220
Definition	The number of scheduled annual hours in
	session for students in grades 1-8.

Grades 9-11

Record Field Number	DF230
Definition	The number of scheduled annual hours in session
	for students in grades 9-11.

Grade 12

Record Field Number	DF240
Definition	The number of scheduled annual hours in session
	for students in grade 12.

Everyday Half-Day Kindergarten

Record Field Number	DF250
Definition	The number of scheduled annual hours in session
	for students in every day half-day kindergarten.

EMIS Manual FY 2007



Alternate Full-Day Kindergarten

Record Field Number	DF260
Definition	The number of scheduled annual hours in session
	for students in alternate full-day kindergarten.

Every Day Full-Day Kindergarten

Record Field Number	DF270
Definition	The number of scheduled annual hours in session
	for students in every day full-day kindergarten.

VALID OPTIONS

0000 - 9999

Reporting Instructions

These data elements are reported by community schools only. Furthermore, only the community schools whose contracts for the school year are in hours instead of days report these elements.

In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, but they are required to report the *Annual Days Scheduled Elements*.

Report the number of scheduled hours that the school will be open during the school year for instruction in each of the designated grade areas. The number of hours should include scheduled classes, supervised activities and approved educational options that are provided to students exclusive of lunch. Do not count the hours that the school was closed for school holidays, parent teacher conferences, professional meetings for teachers, public calamities, or similar reasons.

Report 0000 if the building does not have a particular grade span as designated above.

Department of Education EMIS Manual FY 2007

🔆 Building IRN Element

Record Field Number	DF050
Definition	The state assigned six-digit information retrieval
	number (IRN) of the building.

VALID OPTION

Six-digit IRN

Valid building IRN within the reporting district

Ö District IRN Element

Record Field Number	DF040
Definition	The state assigned six-digit information retrieval
	number (IRN) of the district.

VALID OPTION

Six-digit IRN Valid district IRN

First Day of School Elements

Grades 1-12

Record Field Number	DF110
Definition	Indicates the first scheduled day of instruction for
	students in grades 1-12.

Kindergarten

Record Field Number	DF120
Definition	The first scheduled day of instruction for
	kindergarten students.

VALID OPTION

YYYYMMDD Year, Month, and Day

Reporting Instructions

If the building does not offer kindergarten, report "00000000".

Hours Per Day Scheduled Elements

Grades 1-8

Record Field Number	DF140
Definition	The number of scheduled hours per day for
	students in grades 1-8.

EMIS Manual FY 2007



Grades 9-12

Record Field Number	DF150
Definition	The number of scheduled hours per day for students in grades 9-12.

Every Day Half-Day Kindergarten

Record Field Number	DF160
Definition	The number of scheduled hours per day for
	students in every day half-day kindergarten.

Alternate Day Full Day Kindergarten

Record Field Number	DF170
Definition	The number of scheduled hours per day for
	students in alternate day full day kindergarten

Every Day Full Day Kindergarten

Record Field Number	DF180
Definition	The number of scheduled hours per day for
	students in every day full-day kindergarten.

Preschool

Record Field Number	DF360
Definition	The number of scheduled hours per day for students in preschool.

VALID OPTIONS

0.00 - 9.99

REPORTING INSTRUCTIONS

Report the number of scheduled hours per day in which scheduled classes, supervised activities, or approved educational options are provided to students. Do not include lunch.

Cast Day of School Scheduled - Grades K-12 Element

Record Field Number	DF130
Definition	Indicates the last scheduled day of instruction
	for students in grades K-12.

VALID OPTION

YYYYMMDD

Year, Month, and Day

REPORTING INSTRUCTIONS

EMIS Manual FY 2007



This date should not be greater than June 30, which is the official last day of school defined in Section \$3313.62 of the ORC.

October Funding Count Week Elements

School Open on Monday of Count Week

Record Field Number	DF060	
Definition	Indicates if the building was open on Monday of	
	October Count Week.	

School Open on Tuesday of Count Week

Record Field Number	DF070
Definition	Indicates if the building was open on Tuesday of
	October Count Week.

School Open on Wednesday of Count Week

Record Field Number	DF080
Definition	Indicates if the building was open on Wednesday
	of October Count Week.

School Open on Thursday of Count Week

Record Field Number	DF090
Definition	Indicates if the building was open on Thursday of
	October Count Week.

School Open on Friday of Count Week

Record Field Number	DF100
Definition	Indicates if the building was open on Friday of
	October Count Week.

VALID OPTIONS

- * Not Applicable
- N No, the building was NOT open on the particular day of October Count Week
- Y Yes, the building was open on the particular day of October Count Week.

Reporting Instructions

The "*" (Not Applicable) option is only valid for DYS buildings and the Ohio Schools for the Deaf and Blind. All other buildings are required to report either a "Y" or an "N" in the above October Count Week Elements.

EMIS Manual FY 2007



These data are required to be reported during the October (K) reporting period for all city, local, and exempted village school districts, community schools, and Joint Vocational School Districts (JVSDs).

By law, districts must report the Average Daily Membership (ADM) counts during the first five-day school week in October. This week is referred to as "October Count Week" throughout the EMIS manual. It is necessary for a school building to be open all five days in order to receive credit for all students enrolled during this week.

October "Funding" Count Week is the first full week in October. It is ODE's goal to have all districts use this week as their October Count Week. Therefore the school should avoid all circumstances, including planned conflict, which might lead to this week not being the full five days.

If a building is not in session for one or more days of the October Count Week, such as an emergency fog situation or county fair, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE.

City, local, exempted villege school districts, as well as community schools, and JVSDs must submit waiver requests whenever they wish to change the official Count Week. The waiver request should indicate the first week that the building is in session for five days prior to the official October Count Week.

If the district does not request a waiver by the deadline date published by the Office of School Finance, ODE will use the official October Count Week for the district's ADM count. The Waiver request form is available on ODE's website.

Please Note: It is the intent of state law and the goal of the ODE that all districts and schools across the state count students during the same week of the school year. Districts that have been granted waivers in the past have been informed that they are expected to work diligently to resolve future year conflicts in order to avoid the need for waiver requests. It is ODE's expectation that the number of waivers granted each year will decline and that no waivers will be granted other than for a reason of calamity days.

EMIS Manual FY 2007 August 15, 2006

4.1. DISTRICT GENERAL INFORMATION – YEAREND RECORD (DR)

GENERAL GUIDELINES

A District General Information Yearend Record is required to be reported during the Yearend (N) reporting period for each city, exempted village and local school district as well as each community school, Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind, and the Department of Youth Services (DYS).

Beginning in FY 2006, Educational Service Centers (ESCs) are no longer required to submit a District General Information – Yearend Record.



Elements Added to Record

- Nonpublic Students Evaluated for Special Education- Ineligible Element (DR730)
- Preschool Transition Conferences Held After 3rd Birthday No Disability Suspected Element (DR750)
- Preschool Transition Conferences Held By 3rd Birthday No Disability Suspected Element (DR740)

District General Information – Yearend Record

The following portion of this section discusses each of the data elements within the District General Information Yearend Record. The elements are organized alphabetically.

Central Office Building Square Feet Element

Record Field Number	DR720
Definition	The square footage of the central office.

VALID OPTIONS

0-999999999

Reporting Instructions

Include the square footage of the central office space and also the square footage of any other facilities directed by the central office not already reported under a separate IRN.

Required by the Expenditure Flow Model (EFM), Section 3301.12 of the ORC.

EMIS Manual FY 2007



🔆 District IRN Element

Record Field Number	DR040
Definition	The state assigned six-digit information retrieval
	number (IRN) of the district.

VALID OPTION

Six-digit IRN

Valid district IRN

NONPUBLIC STUDENTS EVALUATED FOR SPECIAL EDUCATION -INELIGIBLE ELEMENT

Record Field Number	DR230
Definition	Total number of resident and non-resident nonpublic students within district boundaries that
	have been evaluated for special education
	services and determined to be ineligible.

Valid Options

0000-9999

Reporting Instructions

This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district's yearend (July 1 to June 30).



NEW

Preschool Transition Conferences Held After 3rd Birthday No Disability Suspected Element

Record Field Number	DR750
Definition	Count of preschool transition conferences
	(PSTC) for students potentially moving from
	Part C to Part B special education services
	where a decision was made at the PSTC that no
	disability was suspected and where the district
	will not pursue additional evaluation of the
	child. The PSTC occurred after the child's 3rd
	birthday.

VALID OPTIONS 000-999

REPORTING INSTRUCTIONS

This element is reported by city, local, and exempted village school districts and represents a final headcount as of the district's yearend (July 1 to June 30).

EMIS Manual FY 2007



Preschool Transition Conferences Held By 3rd Birthday No Disability Suspected Element

Record Field Number	DR740
Definition	Count of preschool transition conferences (PSTC) for students potentially moving from Part C to Part B special education services where a decision was made at the PSTC that no disability was suspected and where the district will not pursue additional evaluation of the child. The PSTC occurred by the child's 3rd birthday.

VALID OPTIONS

NEW

000-999

Reporting Instructions

This element is reported by city, local and exempted village school district and represents a final headcount as of the district's year end (July 1 to June 30).



EMIS Manual FY 2007

4.2. BUILDING GENERAL INFORMATION – YEAREND (DB)

GENERAL GUIDELINES

A Building General Information - Yearend Record is required to be reported during the Yearend (N) reporting period for each building within a city, exempted village and local school district as well as each community school. In addition, a building record is also required for each Joint Vocational School (JVS) within a Joint Vocational School District (JVSD), the Ohio Schools for the Deaf and Blind, and the Department of Youth Services.

Beginning in FY 2006, Educational Services Centers are no longer required to submit this record.

The type of contract a community school has for a school year determines whether the school reports the "Hours" elements or the "Days" Elements, with regards to parent teacher conferences, professional meetings, and scheduled time in session. A community school reports either the "Hours" elements or the "Days" elements but does not report both. See table below for assistance with regards to which elements (the "hours" or the "days") the community school reports. It is required that a community school reports all other elements on the Building General Information – Yearend record.

Contract Type	Data Elements Required to Complete
Contract for the school	Report the "Days" elements not the "Hours" elements
year is in days	 Actual FTE Elements (2 elements)
	 Actual Days In Session Elements (6 elements)
Contract for the school	Report the "Hours" elements, not the "Days" elements
year in hours	 Actual Hours Elements (2 elements)
	 Actual Hours In Session Elements (6 elements)

Actual Days in Session Elements

Grades 1-8

Record Field Number	DB400
Definition	The actual number of days in session during the
	current school year for students in grades 1-8.

Grades 9-11

Record Field Number	DB410	
Definition	The actual number of days in session during the	
	current school year for students in grades 9-11.	

EMIS Manual FY 2007



Grade 12

Record Field Number	DB420	
Definition	The actual number of days in session during the	
	current school year for students in grade 12.	

Every Day Half-Day Kindergarten

Record Field Number	DB430
Definition	The actual number of days in session during the
	current school year for students in half-day
	everyday kindergarten.

Alternate Day Full Day Kindergarten

Record Field Number	DB440
Definition	The actual number of days in session during the
	current school year for students in alternate day
	full day kindergarten.

Every Day Full Day Kindergarten

_ · · · J _ · · J _ · · · · = · · J · · · · · · · · · · · · · · · · · ·	
Record Field Number	DB450
Definition	The actual number of days in session during the
	current school year for students in full day
	everyday kindergarten.

Preschool

Record Field Number	DB570
Definition	The actual number of days in session during the
	current school year for students in preschool.

VALID OPTIONS

000.00-999.99

REPORTING INSTRUCTIONS

These elements are annual amounts expressed in number of days. All entities are required to report these elements, except for community schools whose contract specifies annual instruction as number of hours. Community schools whose contract specifies instruction as number of hours, report *Actual Hours in Session Elements* instead.

Do not count days the schools were closed for school holidays, teachers' meetings, disease epidemics, public calamities, or other similar reasons. Do not include parent-teacher conference days.

EMIS Manual FY 2007



Please Note: The *Actual Days In Session Elements* reported are not used to determine a district's adherence to minimum state standards. They are used only to calculate an accurate average daily membership figure.

If the number of days in session varies within a grade group in a building, the district should divide the total absence and attendance days for all of the various groups of students within the building by the total ADM of the entire grade group within the building to calculate the days in session.

The table below depicts a calculation that can be used when the days in session vary among grade groups with a building.

Grade Group	Total Absence and Attendance	Days In	ADM
	Days (Authorized and Unauthorized)	Session	
PM Kindergarten	18000	90	200.00
AM Kindergarten	20000	89	224.72
Total	38000	Х	424.72

Table 1 Days in Session (different grade groups within a building)

X = 38000/424.72 = 89.47 DAYS IN SESSION

NOTE: June Data for Regular Classes

Actual First Day of School Elements

Grades 1-12

Record Field Number	DB260
Definition	The actual first day of instruction for students in
	grades 1-12.

Kindergarten

Record Field Number	DB270
Definition	The actual first day of instruction for students in
	kindergarten.

VALID OPTION

YYYYMMDD Year, Month, Day

Reporting Instructions

If the district does not have kindergarten, report "00000000".

Actual FTE Elements

Actual Parent Teacher Conferences FTE

EMIS Manual FY 2007



Record Field Number	DB380
Definition	The actual full-time equivalency (FTE) of parent
	teacher conference days for the current school
	year.

VALID OPTION

0.0 - 9.9

REPORTING INSTRUCTIONS

One full-time equivalency (FTE) is equal to one full work day for staff. For example, if the school was in session for half of the work day and the parent teacher conference day was held for the second half of the work day, the parent teacher conference full-time equivalence (FTE) that should be reported would be .5 FTE.

Actual Professional Meetings FTE

Record Field Number	DB390
Definition	The actual full-time equivalency (FTE) for
	teacher professional meetings held during the
	current school year.

VALID OPTION

0.0 – 9.9

The FTE reported should only include time when school was not in session. Include days before the opening date for students and after the closing date for students if staff members were required to be in attendance. One FTE equals one full work day for staff. For example, if the school was in session for half of the work day and the professional meeting day for teachers was held for the second half of the work day, the professional meeting day full-time equivalence (FTE) that should be reported would be .5 FTE.

Actual Hours Elements

Actual Parent Teacher Conferences

Record Field Number	DB300
Definition	The actual number of parent teacher conference
	hours.

Actual Professional Meetings

Record Field Number	DB310
Definition	The actual number of professional meeting hours
	for teachers.

EMIS Manual FY 2007



VALID OPTION

00 - 99

REPORTING INSTRUCTIONS

These elements are annual amounts expressed in number of hours. They are reported by community schools whose contract for the school year is in hours instead of days.

Only include hours when school was not in session and include the hours before the opening date and after the closing date for students if the hours before the opening and after the closing date required staff members to be in attendance.

Actual Hours in Session Elements

Grades 1-8

Record Field Number	DB320
Definition	The actual number of hours that the school was
	open for instruction to students in grades 1-8.

Grades 9-11

Record Field Number	DB330
Definition	The actual number of hours that the school was
	open for instruction to students in grades 9-11.

Grade 12

Record Field Number	DB340
Definition	The actual number of hours that the school was
	open for instruction to students in grade 12.

Every Day Half-Day Kindergarten

Record Field Number	DB350
Definition	The actual number of hours that the school was
	open for instruction to students in half-day
	everyday kindergarten.

Alternate Day Full Day Kindergarten

Record Field Number	DB360
Definition	The actual number of hours that the school was
	open for instruction to students in alternate day
	full day kindergarten.

EMIS Manual FY 2007



Every Day Full-Day Kindergarten

Record Field Number	DB370
Definition	The actual number of hours that the school was
	open for instruction to students in full-day
	everyday kindergarten.

VALID OPTION

0000 - 9999

Reporting Instructions

These elements are number of hours, therefore only Community schools whose contract specifies instruction as number of hours report these elements. In the case where a community school has a contract for the school year in days, the community school does not complete these data elements, however is required to report the *Annual Days Scheduled Elements*.

Report the number of actual hours that the school was open during the school year for instruction in each of the designated grade areas.

The number of hours should include scheduled classes, supervised activities or approved educational options that are provided to students exclusive of lunch. Do not include the hours that the school was closed for school holidays, parent teacher conferences, and professional meetings for teachers, public calamities or similar reasons.

Report 0000 if the building does not have a particular grade span as designated above.

Actual Hours Per Day Elements

Grades 1-8

Record Field Number	DB510
Definition	The actual number of hours per day in which
	scheduled classes, supervised activities or
	approved educational options were provided to
	students in grades 1-8 (exclusive of lunch).

Grades 9-12

Record Field Number	DB520
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in grades 9-12 (exclusive of lunch).

EMIS Manual FY 2007



Every Day Half-Day Kindergarten

Record Field Number	DB530
Definition	The actual number of hours per day in which
	scheduled classes, supervised activities or
	approved educational options were provided to
	students in every day half-day kindergarten
	(exclusive of lunch).

Alternate Day Full Day Kindergarten

Record Field Number	DB540
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in alternate day kindergarten (exclusive of lunch).

Every Day Full Day Kindergarten

Record Field Number	DB550
Definition	The actual number of hours per day in which
	scheduled classes, supervised activities or
	approved educational options were provided to
	students in every day full-day kindergarten
	(exclusive of lunch).

Preschool

Record Field Number	DB580
Definition	The actual number of hours per day in which scheduled classes, supervised activities or approved educational options were provided to students in preschool (exclusive of lunch).

VALID OPTION

0.00-9.99

REPORTING INSTRUCTIONS

These elements are required to be reported by all EMIS reporting entities.

If the building does not have one of the designations above, report 0.00.

EMIS Manual FY 2007



Actual Last Day of School - Grades K-12

Reco	rd Field Number	DB280
Defi	nition	The actual last day of instruction for students in
		kindergarten through grade 12.

VALID OPTION

YYYYMMDD Month, Year, Day

REPORTING INSTRUCTIONS

This date cannot be greater than June 30, which is the official last day of school defined in Section §3313.62 of the ORC.

Ö Building IRN Element

Record Field Number	DB050
Definition	The state assigned six-digit information retrieval
	number (IRN) of the building.

VALID OPTION

Six-digit IRN Valid building IRN within the reporting district

🔆 Building Square Feet Element

Record Field Number	DB080
Definition	The square footage of the building.

VALID OPTION

0-999999999

Reporting Instructions

JVSDs, DYS, OBS and ODS are not required to complete this element.

Square footage for the Central Office should be reported on the District Yearend Record.

Report as required by the Expenditure Flow Model (EFM), Section 3301.12 of the Ohio Revised Code (ORC).

☆ Calamity Days Element

Record Field Number	DB460
Definition	Total number of calamity days for the school for
	the current school year.

EMIS Manual FY 2007



VALID OPTION

00.00-99.99

REPORTING INSTRUCTIONS

A day that the building was originally scheduled to be open for instruction but due to unforeseen circumstances, the entire building had to be closed for the entire day.

If the building was closed for over 2 hours it should be counted as closed for a whole day. Count days even if they were made up prior to the original instructional closing date. If an instructional day was rescheduled and cancelled again, count it as only one day.

Calamity Days Made Up Element

Record Field Number	DB470
Definition	The number of calamity days that were made up
	prior to the instructional closing date.

VALID OPTION

00.00-99.99

Reporting Instructions

Include days that were made up by extending the school day.

Ö Days Shortened Elements

Due to Weather

Record Field Number	DB480
Definition	The number of days the length of the school day
	was shortened for two hours or less due to
	hazardous weather conditions.

Reasons Other than Weather

Record Field Number	DB490
Definition	The number of days the length of the school day
	was shortened to less than the state minimum for
	reasons other than hazardous weather conditions.

VALID OPTION 00-99

REPORTING INSTRUCTIONS

The minimum school day, exclusive of lunch is as follows:Kindergarten2.5 hours

EMIS Manual FY 2007



Grades 1-6	5 hours
Grades 7-12	5.5 hours

☆ District IRN Element

Record Field Number	DB040
Definition	The state assigned six-digit information retrieval
	number (IRN) of the district.

VALID OPTION

Six-digit IRN Valid district IRN

† Transportation Percentage Element

Record Field Number	DB060
Definition	The percent of students, in the district, bused for
	the building.

VALID OPTION

000.00 - 999.99

Reporting Instructions

JVSDs, DYS, OBS and ODS are not required to complete this element.

Report the total number of students bused for this building divided by the total number of students bused in the district. Include the number of auxiliary service students bused.

The annual T1 report provides helpful information regarding the number of students who ride the school bus and/or alternate sources of transportation to the school site.

Report as required by the Expenditure Flow Model (EFM), Section 3301.12 of the Ohio Revised Code (ORC).

🔆 Feeder School IRN Element

Record Field Number	DB290
Definition	The primary school into which the majority of the
	students will enroll after completion of all grade
	levels in the reporting school.

VALID OPTIONS

***** Six-digit IRN Not Applicable Valid building IRN of feeder school

EMIS Manual FY 2007



REPORTING INSTRUCTIONS

The feeder school must contain one or more grade levels of 3 thru 8 or 10. If the feeder school does not contain one of these grade levels, then report the next building that does contain one of these grade levels.

This is not required to be reported for ESCs, Community Schools, JVSDs, DYS, OBD, ODS. These entities can report "*****". If the reporting building includes grade 12, report "*****" in this element.

Cunchroom Percentage Element

Record Field Number	DB070
Definition	The percentage of meals served for the building.

VALID OPTION

000.00 - 999.99

REPORTING INSTRUCTIONS

JVSDs, DYS, OBS and ODS are not required to complete this element.

Report the total number of meals served for this building divided by the total number of meals served in the district.

The CN-7 report prepared monthly will be helpful in providing the number of meals served.

Report as required by the Expenditure Flow Model (EFM), Section 3301.12 of the Ohio Revised Code (ORC).

Violent Criminal Offense Element

Record Field Number	DB560
Definition	The total number of students arrested during the
	current school year for committing a violent
	criminal offence on school grounds.

VALID OPTIONS

*** Not Applicable (DYS only)

000-999

REPORTING INSTRUCTIONS

This element is required to be reported by all EMIS reporting entities. The Department of Youth Services always reports "***".

EMIS Manual FY 2007



Report only students who were enrolled in the school building when arrested. This number includes both students who have been found guilty of committing a violent criminal offense on school grounds and those students who have been arrested for committing a violent criminal offense on school grounds and are awaiting adjudication.

School grounds/property includes the school building and immediate grounds, school transportation (e.g., buses), designated school bus stops, school sponsored activities such as field trips and sporting events, stadiums/gymnasiums, and other facilities or settings under the control and supervision of the school district. District Boards of Education may, at their discretion, use a different, more expansive definition.

A "violent criminal offence" is defined according to the Ohio Revised Code² (ORC) includes the following offences:

2905.02	Abduction
2909.02	Aggravated Arson
2903.12	Aggravated assault/D
2911.11	Aggravated Burglary
2903.01	Aggravated Murder
2903.21	Aggravated Menacing
2917.02	Aggravated Riot
2911.01	Aggravated Robbery
2903.13	Assault
2909.03	Arson
2911.12	Burglary
2919.25	Domestic Violence
2919.22	Endangering Children
2921.34	Escape
2905.11	Extortion,
2903.11	Felonious Assault
2907.05	Gross Sexual Imposition
2923.16.1	Improperly discharging firearm at or into habitation;
	school related offenses
2917.31	Inciting Panic
2917.01	Inciting to Violence
2921.03	Intimidation
2921.04	Intimidation of attorney, victim or witness in criminal case
2903.04	Involuntary Manslaughter
2905.01	Kidnapping

² ORC 2901.01(9)(a)

EMIS Manual FY 2007



2903.22	Menacing
2903.211	Menacing by Stalking
2903.02	Murder
2903.15	Permitting Child Abuse
2907.02	Rape
2917.03	Riot
2911.02	Robbery
2907.03	Sexual Battery
2909.24	Terrorism
2903.03	Voluntary Manslaughter

This element is used to identify schools that may meet the threshold for one of the criteria set by the State Board of Education to determine if a school is considered "persistently dangerous" as required by No Child Left Behind. The other criteria are the number of weapon-related incidents in the school that resulted in student removal from school, reported on the Student Discipline record. More information on persistently dangerous schools can be found on ODE's website.



EMIS Manual FY 2007

4.4 BUILIDNG GENERAL INFORMATION RECORD – FEBRUARY (DH)

GENERAL GUIDELINES

NEW

Beginning in FY 2007, all city, local, exempted village school districts, joint vocational school districts (JVSDs) and only those community schools having funded CTAE programs, should report one record for each building during February (C) reporting.

It is ODE's goal to have all districts use the first five day school week as February Count Week. Therefore, the school should avoid all circumstances, including planned conflict, which might lead to this week not being the full five days.

If a building is not in session for one or more days of the February Count Week, such as a snow day or parent teacher conference, but wants to receive full credit for all students reported, the Superintendent/chief school administrator or a designee may request a waiver from ODE. All waiver requests must be submitted by the deadline date published by the Office of School Finance..

If the district does not request a waiver before the deadline, ODE will use the official February Count Week for the district's ADM count. The waiver request form is available on ODE's website.

Building General Information – February Record

The following portion of this section discusses each of the data elements within the Building General Information February Record. The elements are organized alphabetically.

Ö Building IRN Element

Record Field Number	DH040
Definition	The state assigned six-digit information retrieval
	number (IRN) of the building.

VALID OPTION

Six-digit IRN Valid by

Valid building IRN within the reporting district

🔆 District IRN Element

Record Field Number	DH050
Definition	The state assigned six-digit information retrieval
	number (IRN) of the district.

EMIS Manual FY 2007



VALID OPTION

Six-digit IRN Valid district IRN

February Count Week Elements

School Open on Monday

Record Field Number	DH060
Definition	Indicates if school was open on Monday of
	February Count Week.

School Open on Tuesday

Record Field Number	DH070
Definition	Indicates if school was open on Tuesday of
	February Count Week.

School Open on Wednesday

Record Field Number	DH080
Definition	Indicates if school was open on Wednesday of
	February Count Week.

School Open on Thursday

Record Field Number	DH090
Definition	Indicates if school was open on Thursday of
	February Count Week.

School Open on Friday

Record Field Number	DH100
Definition	Indicates if school was open on Friday of
	February Count Week.

VALID OPTIONS

- * Not Applicable
- N No
- Y Yes

REPORTING INSTRUCTIONS

These data are required to be reported during the February (C) reporting period for all city, local, exempted village, school districts as well as (JVSD) Joint Vocational School Districts and community schools having CTAE funded programs.

EMIS Manual FY 2007



5.0 FINANCIAL DATA

Uniform School Accounting System

The Uniform School Accounting System (USAS) structure involves an account number with distinct dimensions. To meet the requirements of Section 3301.0714 of the Ohio Revised Code, it will be necessary for school districts to maintain their financial records at specified minimum levels of detail for each dimension. The detail for each of the dimensions is listed below. The requirements for the function code of expenditures are listed in a table followed by the requirements for the receipt information.

- 1. **Fund:** Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
- 2. Function: Four-digit code that classifies expenditures for comparisons of data.

1100 - 2 Digits	2600 - 2 Digits
1200 - 4 Digits	2700 - 2 Digits
1300 - 3 Digits	2800 - 3 Digits (except 282X)
1400 - 3 Digits	2900 - 3 Digits (except 296X)
1900 - 3 Digits	296X - 4 Digits
2100 - 3 Digits	3000 - 3 Digits
2180 - 4 Digits	4X00 - 2 Digits (except 4500)
2200 - 4 Digits	4500 - 3 Digits
2300 - 2 Digits	5000 - 2 Digits
2400 - 4 Digits	6000 - 2 Digits
2500 - 2 Digits	7000 - 3 Digits

Object Code: Three digit code assigned by Auditor's Office to define expenditure as "goods or service."

- a. A minimum of two significant digits is required for all object codes except those listed in part b. below.
- b. Three significant digits are required in the following areas:
 - 111, 113 Salaries, certificated/licensed regular & supplemental
 - 112, 114 Substitutes and Overtime certificated/licensed
 - 141, 143 Salaries, non-certificated/licensed regular &
 - supplemental
 - -142, 144 Substitutes and Overtime non-certificated/licensed
 - 450 Utilities
 - 470 Tuition
 - 810 Redemption
 - 820 Interest
 - 941 Grant payments to other schools
 - 942 Grant payments to community-base organizations/individuals
- 3. **Object Code:** Three-digit code assigned by Auditor's Office to define expenditure as "goods or service."

EMIS Manual FY 2007



- a. A minimum of two significant digits is required for all object codes except those listed in part b. below.
- b. Three significant digits are required in the following areas:

111, 113 - Salaries,	47X–Tuition
certificated/licensed - regular &	81X – Redemption
supplemental	82X - Interest
112, 114 - Substitutes and Overtime	83X– Other Debt Service
- certificated/licensed	Payments
141, 143 - Salaries, non-	94X - Grant payments to
certificated/licensed - regular &	other
supplemental	districts/organizations/Ind
142, 144 - Substitutes and Overtime	ividuals
- non-certificated/licensed	96X – Discount on Debt
45X – Utilities	

- 4. Special Cost Center: Four-digit code which tracks costs for temporary or specific needs in defining funds. Required by state and federal mandates to subdivide funds into project year, etc.
- 5. Subject: Six-digit code that identifies specific educational costs. The major subject areas (e.g., math, science, etc.) will be used for grades 9-12. Two digits are required for all major subject areas as well as elementary physical education, art and music.
- 6. Operational Unit (OPU): Three-digit code which identifies the permanent operational entity (e.g., building, office, etc.)
 - a. Building or logical physical unit
 - b. If expenditure is not limited to a specific number of buildings, no OPU is required and the district-wide/undistributed OPU will be assumed.
- 7. Instructional Level: Two-digit code which specifies the various grade levels or educational levels in the district.
 - a. Required for Elementary level:

02 - 2nd grade

03 - 3rd grade

04 - 4th grade

05 - 5th grade

06 - 6th grade

07 - 7th grade

1 2	00 04 1
00 - District-wide/Undistributed	08 - 8th grade
00 - District-while/ Ondistributed	09 - 9th grade
01 - 1st grade	09 - 9th grade
of fist glade	10 - 10th grade
02 2nd and a	10 Ioui grade

- - 11 11th grade
 - 12 12th grade
 - 13 Preschool
 - 14 Kindergarten
 - 15 Postsecondary
 - 16 Multiple grades
- b. Subject code will be used to define secondary level.

EMIS Manual FY 2007



- 8. **Job Assignment:** Three-digit code to relate staff costs to assigned activity. (Not required)
- 9. **Receipt codes:** Four-digit code that classifies receipts by source and type for the various funds to which they are applied.

1110 - 4 Digits	2000- 2 Digits
1120 - 3 Digits	3100 - 3 Digits
1130 - 3 Digits	3200 - 4 Digits
1190 - 3 Digits	3300- 2 Digits
1200 - 4 Digits	3400 - 2 Digits
1300 - 4 Digits	4100 - 3 Digits
1400 - 3 Digits	4200 - 3 Digits
1500 - 4 Digits	4300 - 2 Digits
1600 - 3 Digits	4400 - 2 Digits
1700 - 3 Digits	5100 - 2 Digits
1800 - 3 Digits	5200 - 3 Digits
1900 - 4 Digits	5300 - 2 Digits

5.1 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.

Codes Used in Tables

S	Subject Code
0	Operational Unit (OPU)
Ι	Instructional Level (Required for Elementary)
Р	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

Object Code Definitions

111 & 113	Certificated/licensed Regular and Certificated/licensed
	Supplemental Salaries
112 & 114	Certificated/licensed Substitutes and Certificated/licensed
	Overtime
141 & 143	Non-certificated/licensed Regular and Non-

EMIS Manual FY 2007



	certificated/licensed Supplemental Salaries
142 & 144	Non-certificated/licensed Substitutes and Non-
	certificated/licensed Overtime
1X0 & 2X0	Other Salaries and Benefits
45X	Utilities
4X0	Contracted Services
520	Textbooks
530	Library Books
5X0	Supplies and Materials
6X0 & 7X0	Capital Outlay, Equipment
81X, 82X & 83X	Redemption of Principal, Interest, Other Debt Service
	Payments
8X0	Insurance, Judgments, Taxes and Other Miscellaneous

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 2	Regul	ar Education
---------	-------	--------------

Function Code	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
1100	*SO/OI	Р	0	Р	N/A	Р	*SO/ OI	0	0	0	N/A	Ο

Table 3 Special Education

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											
1210	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1221	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0

EMIS Manual FY 2007



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											
1222	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1223	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1224	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1225	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1226	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1227	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1229	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1251	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1252	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1259	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1270	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1290	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0

Table 4 Career-Technical Education

Function Codes						Objec	t Codes					
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
1310	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	Ο
1330	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	0
1340	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	0
1350	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	0
1370	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	0

EMIS Manual FY 2007



Function Codes						Object	t Codes					
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
1380	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	0
1390	*SO/ OI	Р	0	Р	N/A	Р	SO/OI	0	0	0	N/A	0

 Table 5 Adult/Continuing Education

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											
1410	0	Р	Ο	Р	N/A	Р	0	0	0	Ο	N/A	0
1420	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1430	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1440	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1450	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1460	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0
1490	0	Р	Ο	Р	N/A	Р	Ο	Ο	Ο	Ο	N/A	0

Table 6 Other Instruction

Function Codes						Object	Codes								
	111														
	113	114	143	2X0			83X	7X0	82X						
	142														
	144														
1910	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0			
1990	0	Р	0	Р	N/A	Р	0	0	0	0	N/A	0			

EMIS Manual FY 2007



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											
2110	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2120	*SO	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2130	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2140	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2150	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2160	0	Р	РО	Р	N/A	Р	N/A	0	0	0	N/A	0
2170	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2180	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2190	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0

Table 7 Support Services - Pupils

*Subject Code of 999810 for CTAE only, not needed for other

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											
2211	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2212	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2213	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2214	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2215	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2216	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2219	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2221	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2222	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2223	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0

Table 8 Support Services Instructional Staff

EMIS Manual FY 2007



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														
2224	0	Р	0	Р	N/A	Р	NA/	0	0	0	N/A	0			
2225	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0			
2229	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0			
2290	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0			

Table 9 Support Services – Board of Education

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											
2300					N/A		N/A	N/A		N/A	N/A	

Table 10 Support Services - Administration

Function Codes						Object	Codes								
	111	112 141 1X0 45X 4X0 520 530 5X0 6X0 81X 8X0 114 142 2X0 22X 7X0 22X 22X													
	113	114	143	2X0			83X	7X0	82X						
	142														
	144														
2410					N/A		N/A	N/A			N/A				
2416	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0			
2217	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0			
2420	0	Р	0	Р	N/A	Р	N/A	N/A	0	0	N/A	0			
2490					N/A		N/A	N/A			N/A				

Table 11 Fiscal Services

Function	Object Codes
Codes	

EMIS Manual FY 2007



	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 12 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 13 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	0	Р	0	Р	0	0	N/A	N/A	0	0	N/A	0

Table 14 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	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0
2899	0	Р	0	Р	N/A	Р	N/A	0	0	0	N/A	0

EMIS Manual FY 2007



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	
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	
2961					N/A		N/A	N/A			N/A	
2962					N/A		N/A	N/A			N/A	
2963					N/A		N/A	N/A			N/A	
2964					N/A		NA/	N/A			N/A	
2965					N/A		N/A	N/A			N/A	
2966					N/A		N/A	N/A			N/A	
2968					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 15 Support Service - Central

Table 16 Operation of Non-Instructional 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											
3110											N/A	
3120											N/A	
3130											N/A	
3190											N/A	
3210											N/A	
3220											N/A	

EMIS Manual FY 2007



3230			N/A
3240			N/A
3250			N/A
3260			N/A
3290			N/A
3300			N/A
3900			N/A

Table 17 Extracurricular Activities

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											
4100	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4300	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4510	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4520	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4530	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4540	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4550	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4590	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
4600	0	Р	Ο	Р	Р	Р	N/A	N/A	Ο	0	N/A	0

Table 18 Facilities Acquisition & Construction 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											
5100	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
5200	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
5300	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0

EMIS Manual FY 2007



5400	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
5500	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
5600	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0
5900	0	Р	0	Р	Р	Р	N/A	N/A	0	0	N/A	0

Table 19 Debt 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											
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

NOTES: 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. For example, if the instruction level (I) is

EMIS Manual FY 2007



used to code expenditures for supplies from the General Fund, Function 1100, Object 510, then the instructional level must be used for all supplies within that function area.

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.

5.2 Receipts

The coding requirements for receipts are Fund/SCC and Receipt Code. The Receipt Codes are required at the level of detail indicated below:

TAXES

- 1111 GENERAL PROPERTY TAX REAL UNRESERVED
- 1112 GENERAL PROPERTY TAX REAL RESERVED
- 1120 TANG PERSONAL PROP TAX (GRS)
- 1130 INCOME TAX
- 1190 OTHER RECEIPTS (LOCAL TAXES)

TUITION

- 1211 REGULAR DAY SCHOOL
- 1212 SUMMER SCHOOL
- 1213 SPECIAL EDUCATION
- 1214 CAREER-TECHNICAL EDUCATION
- 1215 ADULT/CONTIN ED BASIC ED
- 1216 ADULT/CONTIN ED-H.S. CONTIN
- 1217 ADULT/CONTIN ED-OTHER PROGS
- 1219 MISC TUITION FROM PATRONS

TUITION - OTHER DISTRICTS

- 1221 REGULAR DAY SCHOOL
- 1222 SUMMER SCHOOL
- 1223 SPECIAL EDUCATION
- 1224 CAREER-TECHNICAL EDUCATION
- 1225 ADULT/CONTIN ED BASIC ED
- 1226 ADULT/CONTIN ED-H.S. CONTIN
- 1229 MISC TUITION OTHER DISTRICT

TUITION - OTHER SOURCES

- 1231 REGULAR DAY SCHOOL
- 1232 SUMMER SCHOOL
- 1233 SPECIAL EDUCATION
- 1234 CAREER-TECHNICAL EDUCATION
- 1235 ADULT/CONTIN ED BASIC ED

EMIS Manual FY 2007



- 1236 ADULT/CONTIN ED-H.S. CONTIN
- 1239 MISC TUITION OTHER SOURCES
- 1290 OTHER TUITION

TRANSPORTATION FEES – OTHER DISTRICTS

- 1312 SUMMER SCHOOL
- 1313 SPECIAL SCHOOL

TRANS FEES – OTHER DISTRICTS IN-STATE

- 1321 REGULAR SCHOOL
- 1322 SUMMER SCHOOL
- 1323 SPECIAL SCHOOL

TRANSPORTATION FEES OTHER DISTRICTS OUT-STATE

- 1331 REGULAR SCHOOL
- 1332 SUMMER SCHOOL
- 1333 SPECIAL SCHOOL

TRANSPORTATION FEES – OTHER SOURCES

- 1341 REGULAR SCHOOL
- 1342 SUMMER SCHOOL
- 1343 SPECIAL SCHOOL
- 1344 EXTRACURRIC (STUDENT) ACTIV
- 1390 OTHER TRANSPORTATION FEES

EARNINGS ON INVESTMENTS

- 1410 INTEREST ON INVESTMENTS
- 1420 DIVIDENDS ON INVESTMENTS
- 1430 GAIN OR LOSS ON SALE OF INVESTMENTS
- 1440 RENT REAL-PROPERTY HELD FOR INCOME
- 1490 OTHER EARNINGS ON INVESTMENTS

FOOD SERVICES - STUDENTS

- 1511 SALES OF BREAKFASTS TO STUDENTS
- 1512 SALE OF TYPE A LUNCH TO STUDENTS
- 1513 SALES OF ALA CARTE TO STUDENTS
- 1514 SALES OF MILK TO STUDENTS

FOOD SERVICES - ADULTS

- 1521 SALES OF BREAKFASTS TO ADULTS
- 1522 SALES OF TYPE A LUNCH-ADULTS
- 1523 SALES OF ALA CARTE TO ADULTS
- 1524 SALES OF MILK TO ADULTS

EMIS Manual FY 2007



FOOD SERVICES – ELDERLY PERSONS

- 1541 SALES OF BREAKFASTS-ELDERLY
- 1542 SALES OF TYPE A LUNCH-ELDERLY
- 1543 SALES OF ALA CARTE ELDERLY
- 1544 SALES OF MILK ELDERLY

FOOD SERVICES – SPECIAL FUNCTIONS

- 1551 EXTRACURRICULAR (STUDENT) ACTIVITIES
- 1559 OTHER RECEIPTS-SPECIAL FUNCTION
- 1590 FOOD SERVICES-OTHER RECEIPTS

EXTRACURRICULAR STUDENT ACTIVITIES

- 1610 ADMISSIONS
- 1620 SALES
- 1630 DUES AND FEES
- 1640 BOOKSTORE SALES
- 1690 OTHER EXTRACURRICULAR (STUDENT) ACTIVITIES

CLASSROOM MATERIALS AND FEES

- 1710 CLASSROOM SUPPLIES
- 1720 SALE OF WORKBOOKS
- 1730 SALE OF TEXTBOOKS
- 1740 CLASS FEES
- 1790 OTHER CLASSROOM MATERIAL & FEE

MISCELLANEOUS RECEIPTS – LOCAL SOURCES

- 1810 RENTALS
- 1820 CONTRIBUTIONS & DONATIONS PRIVATE
- 1830 SERVICE PROVIDED OTHER ENTITIES
- 1840 REVENUE-COMMUNITY SERV ACTIVITIES
- 1850 COMMISSIONS
- 1860 FINES
- 1870 CHARGES FOR SELF-INSURANCE
- 1880 PAYMENTS TO COMPENSATE FOR PROPERTY TAX EXEMPTIONS
- 1890 OTHER MISCELLANEOUS RECEIPTS

OTHER RECEIPTS – LOCAL SOURCES

- 1911 PREMIUM ON THE SALE OF BONDS AND NOTES
- 1912 PREMIUM ON THE SALE OF REFUNDING BONDS
- 1913 ACCRUED INTEREST ON THE SALE OF BONDS AND NOTES
- 1914 ACCRUED INTEREST ON THE SALE OF REFUNDING BONDS
- 1919 OTHER PREMIUMS AND ACCRUED INTEREST ON THE SALE OF DEBT

EMIS Manual FY 2007



- 1921 SALE OF BONDS
- 1922 SALE OF REFUNDING BONDS
- 1931 SALE OF FIXED ASSETS
- 1932 COMPENSATION FOR LOSS OF ASSETS
- 1933 SALE OF PERSONAL PROPERTY
- 1934 INSURANCE PROCEEDS
- 1941 SALE OF CURRENT YEAR TAX ANTICIPATION NOTES
- 1942 SALE OF CURRENT YEAR REVENUE ANTICIPATION NOTES
- 1943 SALE OF LONG-TERM TAX ANTICIPATION NOTES
- 1944 SALE OF ENERGY CONSERVATION NOTES
- 1949 SALE OF OTHER NOTES
- 1950 ADVANCEMENTS FROM STATE SOLVENCY ASSISTANCE FUND

RECEIPTS FROM INTERMEDIATE SOURCE

- 2100 UNRESTRICTED GRANTS-IN-AID
- 2200 RESTRICTED GRANTS-IN-AID
- 2300 REVENUE FOR/ON BEHALF SCHOOL DISTRICT
- 2400 REVENUE IN LIEU OF TAXES

RECEIPTS FROM STATE SOURCES

- 3100 UNRESTRICTED GRANTS-IN-AID
- 3110 SCHOOL FOUNDATION BASIC ALLOWANCE
- 3120 SPECIAL EDUCATION
- 3131 10 AND 2.5 PERCENT ROLLBACKS
- 3132 HOMESTEAD EXEMPTION
- 3133 \$10,000 PERSONAL PROPERTY TAX EXEMPTION
- 3134 ELECTRIC DEREGULATION PROPERTY TAX REPLACEMENT
- 3135 TANGIBLE PERSONAL PROPERTY TAX LOSS
- 3139 OTHER PROPERTY TAX ALLOCATIONS
- 3140 CAREER-TECHNICAL EDUCATION
- 3150 PUPIL TRANSPORTATION
- 3160 DISADVAN PUPIL IMPACTED AID
- 3170 BUS PURCHASE ALLOWANCE
- 3180 SCHOOL LUNCH
- 3190 OTHER UNRESTRC GRANTS-IN-AID
- 3211 DISADVANTAGED PUPIL IMPACT AID
- 3212 BUS PURCHASE ALLOWANCE
- 3213 SCHOOLLUNCH
- 3214 TEXTBOOK INSTRUCTIONAL MATERIALS
- 3219 OTHER RESTRICTED GRANTS-IN-AID RECEIVED FROM THE STATE
- 3220 RESTRICTED GRANTS-IN-AID RECEIVED FROM STATE GOV'T THROUGH INTERMEDIATE SOURCES
- 3300 REVENUE FOR/ON BEHALF SCHOOL DISTRICT
- 3400 REVENUE IN LIEU OF TAXES

EMIS Manual FY 2007



RECEIPTS FROM FEDERAL SOURCES

- 4110 UNRESTRICTED GRANT DIRECT FEDERAL GOVERNMENT
- 4120 UNRESTRICTED GRANT FEDERAL FROM STATE
- 4130 UNRESTRICTED GRANT FEDERAL FROM INTERMEDIATE
- 4210 RESTRICTED GRANT DIRECT FEDERAL GOVERNMENT
- 4220 RESTRICTED GRANT FEDERAL FROM STATE
- 4230 RESTRICTED GRANT FEDERAL FROM INTERMEDIATE
- 4300 REVENUE FOR/ON BEHALF SCHOOL DISTRICT
- 4400 REVENUE IN LIEU OF TAXES

OTHER REVENUE SOURCES

- 5100 TRANSFERS-IN
- 5210 ADVANCES IN INITIAL
- 5220 ADVANCES IN RETURN
- 5300 REFUND OF PRIOR YEAR EXPENDITURES

EMIS Manual FY 2007



6.0 FINANCIAL RECORDS

6.1 Cash Record (QC)

To be provided for each Fund/Special Cost Center.

Data Element	Definition
Transaction Indicator ³	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.
Account Description ³	Description of account structure as maintained by State Auditor.
Fund Type ³	Funds shall be one of the following types: Governmental, Fiduciary, or Proprietary.
ODE Brief Description (QC185)	Description of Fund/Special Costs Center based on a list found in Chapter 5, Section 5.4.0.1
Fund Class (QC200)	General Fund, Special Revenue, Capital Project, Debt Service, Agency , Enterprise, Internal Service, Permanent, Private Purpose Trust, Investment Trust, Pension Trust
July 1 Cash Balance (QC 210)	Beginning fiscal year available cash
Fiscal Year Receipts (QC220)	Receipts capable of being expended
Fiscal Year Expend (QC230)	Monies expended during fiscal year for goods or services.
Current Cash Encumbered (QC240)	Monies encumbered for orders in process.
Current Fund Balance (QC250)	Balance of particular fund at given time.
Current Payables (QC260)	Invoices for goods/services received and not yet (optional) paid.

6.2 Expenditure Record (QC)

To be provided for each account number as indicated in the financial detail documentation.

Data Element	Definition
Transaction Indicator ⁴	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

³ This element is not submitted to ODE.

⁴ This element is not submitted to ODE.

EMIS Manual FY 2007



Data Element	Definition
	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.

6.3 Receipt Record (QC)

To be provided for each fund/SCC/receipt code as indicated in the financial detail documentation.

Data Element	Definition
Fiscal Year Estimated Revenue (QC320)	Forecast of expendable revenue to be received during fiscal year.
Fiscal Year Actual Receipts (QC330)	Actual monies received during fiscal year.
Fiscal Year Receivable (QC340)	Monies due the district, but not yet (optional) received.

6.4 Operational Unit (OPU) Description Record (QC)

If the OPU is a school building, use the building IRN for the entity IRN. If the OPU is not a school building and refers to district wide expenditures, the district IRN should be used for the entity IRN and the entity type should be blank. If the OPU is the central office then the entity IRN should be the district IRN and the entity type should be a 'C'.

Exhibit 1 – Cash and Fund Balance Reconciliation – End of Fiscal Year

Cash and Fund Balance Reconciliation is designed to disclose the position of the school district as of the last day of the fiscal year.

Data Element	Definition
Cash on Hand	The amounts of Petty Cash, Change Cash and Cash with Fiscal Agent
	[amount of money evidenced by warrants recorded in the fiscal agent's
	records on behalf of the Board, but not charged against the fiscal agent's
	depository (bank) balance] is listed.
Total Balances, End of Year	The sum of the "Total Depository Balances," "Total Adjustments to
	Bank Balance," "Total Investments and Total Cash on Hand."
Fund Balances	The fund balances are totaled by classification and are listed in the Sub- total's column.
Total Balances of all Cash and	The Total Balances All Funds.
Investments, End of Year	
Other Depository Balances	The total of the depository (bank) balances, of the payroll, other
	clearance accounts, bond and coupon accounts.

Statement J

The Schedule of Indebtedness-Bonds is designed to disclose the status of each issue of serial bonds.

EMIS Manual FY 2007



Data Element	Definition
Description/Purpose of Issue (QC390)	Specific building or project, for which voted bond monies are used.
Interest Rate (QC400)	Nominal rate charged on bonds sold.
Interest Dates (QC410)	Dates when interest on bonds is due (YYYYMMDD format).
Issue Date (QC420)	Date of Bond issue (YYYYMMDD format).
Maturity Date (QC430)	Date of Bond Maturity (YYYYMMDD format).
New Issues During Period (QC440)	Any new bonded indebtedness issued to district during fiscal year.
Principal Redemptions During Period (QC450)	Any part of the principal of bond paid during the fiscal year.
Amount Outstanding End of Period (QC460)	Amount of bond still unpaid at end of fiscal year.

Statement K

The Schedule of Indebtedness-Notes (short-term) is designed to disclose the amount, source, and receiving fund for each borrowing.

Statement L

The Schedule of Indebtedness-Notes (long term) is designed to disclose the amount, source and receiving fund for each borrowing.

Data Element	Definition
Description/Purpose of Issue (QC390)	Specific use of borrowed monies.
Receiving Fund (QC470)	Fund into which borrowed monies are receipted.
Receiving Special Cost Center (QC480)	Special Cost Center of Fund if applicable.
Statutory Authority (QC490)	Board minutes, Ohio Revised Code, etc.
Source (QC500)	Bank, Fund, etc., from where money was borrowed.
Interest Rate (QC400)	Nominal rate charged for notes.
Interest Dates (QC410)	Dates when interest on Note(s) is due (YYYYMMDD
	format).
Issue Date (QC420)	Date of Note(s) issue (YYYYMMDD format).
Maturity Date (QC430)	Date of Note(s) Maturity (YYYYMMDD format).
New Issues During Period (QC440)	Any new note(s) issued to district during fiscal year.
Principal Redemptions During Period	Any part of the principal of note(s) paid during the fiscal
(QC450)	year.
Amount Outstanding End of Period	Amount of note(s) still unpaid at end of fiscal year.
(QC460)	

Statement M

The Schedule of Debt Service Requirements to Maturity is designed to disclose the number of dollars required in each year to satisfy outstanding debt.

Data Element	Definition	
Year (QC510)	Listing of fiscal year's payments to be applied to indebtedness.	
Principal (QC520)	Total amount of principal payment to be applied to indebtedness.	
Interest (QC530)	Total amount of interest payment to be applied to indebtedness.	
Total (QC540)	Total amount of dollars required in each year to satisfy outstanding debt.	

EMIS Manual FY 2007



Statement N

The memorandum data are designed to disclose the information relating to the district's tax base.

Data Element	Definition	
Tax Valuation Assessed	Real property valuations and personal property valuations are those	
(QC610)	closest chronological valuations reported by, or available from, the	
	county auditor as of June 30 of the year prior to the reporting year.	
Tax Receipts	The total dollar amount per category of tax receipts for the fiscal year.	
Total Tax Receipts (QC690)	The sum of the following six property categories:	
Real (QC630)	Commercial/Industrial	
Real (QC640)	Residential/Agricultural	
Real (QC650)	Public Utilities	
Real (QC660)	Minerals	
Personal (QC670)	General	
Personal (QC680)	Public Utilities	
Tax Rate ⁵	Tax rate assessed is the mileage rate assessed against the taxable table.	
Adjusted Rate ⁵	The tax rate adjusted for H.B. 920 tax reduction factors and 10%	
	rollback and homestead.	

Schedule of Federal Assistance

Listing of federal programs and governmental agency administering the program monies. Occurs in Summary and Detail.

Data Element	Definition	
Entity Name (QC360)	District or subdivision receiving funds.	
County Name (QC740)	County in which district is located.	
Fiscal Year Ending (QC750)	Fiscal year in which report is being made.	
Total Federal Receipt Group (QC760)	Federal agency that administers program.	
CFDA Number (QC780)	Five-digit number from grantor that identifies that program.	
Grant Title (QC790)	Description of and name given to the federal program supplying federal monies.	
USAS Fund (QC110)	Fund which receives the federal monies.	
USAS Special Cost Center (QC120)	Special cost center for fund, if applicable.	
Federal Contribution Received	All monies received and available for expenditures during the current	
in Current Fiscal Year (QC810)	fiscal year.	
Federal Expenditure during current Fiscal Year (QC820)	Amount of Expenditures of federal funds.	

Statement R

Civil proceedings information sheet which contains all data pertaining to any civil proceedings pending in court involving the board of education.

EMIS Manual FY 2007



⁵ This element is not submitted to ODE.

Statement S

The combined financial report of the board of education, this statement is required by the State Auditor's Office to be published in a local newspaper.

Fund Type

Funds shall be one of the following types: governmental, fiduciary, or proprietary.

Fund Class

Funds shall be one of the following classes: special revenue, debt service, capital project, expendable trust, enterprise, internal service, non-expendable trust or agency.

Index of Funds

Districts are no longer required to submit the Index of Funds record. The record can be generated from the cash record.



EMIS Manual FY 2007

6.5 FIVE YEAR FORECAST RECORD (QF)

The Five Year Forecast is a financial projection required by Sub. H.B. 412. For details or assistance in preparing the forecast contact the State Auditors Office or the Office of School Finance. The Auditors Office maintains a web site with the latest HB 412 information at: Auditor's HB 412 Information.

A five-year forecast is required of all city, local, exempted village, and joint vocational school districts (see Section 5705.391 of the Revised Code and 3301-92-04 of the Ohio Administrative Code). The five-year forecast consists of three years of historical data, projections for the current year and four ensuing years, and a summary of key assumptions.

The initial five-year forecast must be submitted through EMIS by October 31st of each year (reporting period P). Districts are also required to submit an updated forecast through EMIS between April 1st and May 31st of each year. Both the five-year projections and the forecast notes must be successfully submitted to EMIS in order to meet these statutory requirements.

Beginning in FY 2007, ADM forecast will become part of the Five Year Forecast. For details or assistance in preparing AMD forecasts contact your Area Coordinator or the Office of School Finance.

The remainder of this section describes the fields required on the Five Year Forecast. See (desc_forecast_rec) for the detailed record layout.

6.6 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.

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
1.050	Property Tax Allocation	3130

Table 20 Revenue

EMIS Manual FY 2007



Line #	Description	Revenue Codes
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 21 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 22 Expenditures

Line #	Description	Object Codes
3.010	Personal Services - Employee Salaries &	100 Through 199
5.010	Wages	
3.020	Employees' Retirement and Insurance	200 Through 299
5.020	Benefits	
3.030	Purchased Services	400 Through 499
3.040	Supplies and Materials	500 Through 599
3.050	Capital Outlay	600 Through 799
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
4.300		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 & 5.0400

Table 23 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

EMIS Manual FY 2007



Table 24 Cash Balance July 1Line #	•	Object Codes
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	Prior year line 7.020

Table 25 Estimated Encumbrances June 30

Line #	Description	Object Codes
8.010	Estimated Encumbrances June 30	

Table 26 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	
9.050	Debt Service	
9.060	Property Tax Advances	
9.070	Bus Purchases	
9.080	Subtotal	Total of lines 9.010 through 9.070

Table 27Fund Balance June 30 for Certification of Appropriations

Line #	Description	Object Codes
10.010	Fund Balance June 30 For Certification of	Line 7.020 – Line 8.010 – Line 9.080
10.010	Appropriations	

Table 28 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	Previous Yr. Line 11.300 + Current Year
11.500	Levies	Line 11.010 +Line 11.020

Table 29Fund 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 + 11.3

Table 30 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 31 Revenue from Future State Advancements

EMIS Manual FY 2007



Line #	Description	Revenue Codes
14.010	Revenue from Future State Advancements	

Table 32 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 33 ADM Forecasts

Line #	Description	Count Week
20.010	Kindergarten - October count	October
20.015	Grades 1-12 - October count	October
20.020	Kindergarten - February count	February
20.025	Grades 1-12 - February count	February

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

6.7 **Prior Years 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.

6.8 Average Annual Change (QF070)

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

6.9 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.

6.10 Five Year Forecast Notes(QN)

The Five Year Forecast is not complete unless accompanied by the Notes to all forecasts (ADM and Five Year Forecast). The notes contain explanations of the assumptions used to calculate the forecast. The Five Year Forecast Notes record must be used to submit the notes. Each record contains one line of text for the notes. Up to 99,999 lines may be submitted as necessary. This record is very simple and only includes the relevant fields described below.



EMIS Manual FY 2007 August 15, 2006

6.11 Line Number (QN050)

Indicates the relative line number of the text within the notes. The text will be kept in line number order regardless of the order of the physical records. The line numbers should start from one (1) and be numbered consecutively.

6.12 Note Text Line (QN060)

Contains a single line of text for the notes. The text line must contain only printable characters and may not include any special characters for formatting, line feeds, etc. If blank lines are to be included, then a record with a blank text line may be submitted.



