

# Financial Data Technical Documentation



Traditional District and School  
and Career-Technical Planning  
District Report Cards

2023-2024 School Year



**Department of  
Education &  
Workforce**

# Revision History

The revision history section provides a means for readers to easily navigate to the places where updates have occurred from prior years. Significant changes and updates are indicated through underlined blue text for additions and red text with strikethroughs for deletions. Minor changes- such as typos, formatting and grammar corrections are not marked.

Date	Effective	Description

[OHIO REVISED CODE](#) and [OHIO ADMINISTRATIVE CODE](#) require districts to report data to EMIS and to verify and approve all EMIS data. It should be reviewed and verified prior to the close of the [DIFFERENT DATA COLLECTIONS](#). This verification should include all relevant reports, including those in the Secure Data Center (SDC).

The Secure Data Center (SDC) is an interactive tool that allows districts to review data well before its final and the Report Cards are released. ***The SDC is the main resource districts should use to review Report Card Data but not inclusive please verify all relevant reports from EMIS.***

*Table 1: Breadcrumb Trail to Secure Data Center Reports for Districts to Review*

Report Card	Measure	SDC Breadcrumb Trail
Traditional		Report Portal > Secure Data Center > Financial > <b>District (or School) Expenditures</b>
CTPD		Report Portal > Secure Data Center > Local Report Card > CTPD Report Card > <b>JVSD Financials</b>

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## Introduction

The Financial Data on the Traditional Report Card and the Joint Vocational School Districts (JVSD) Financial Data on the CTPD Report card provides a comprehensive overview of a district's financial data. The Traditional Report Card uses financial data for the 2023-2024 school year. The CTPD Report Card's JVSD Financial Data is lagged a year and is from the 2022-2023 school year. In accordance with [Ohio Revised Code 3302.20\(B\)](#), it outlines the specific financial information that must be reported, including definitions, expenditure standards, and calculation methodologies. The aim is to ensure transparency and consistency in financial reporting, enabling stakeholders to make informed decisions based on accurate and standardized data.

## Definitions

### FUNDS

Established by constitutional provisions or special statutes to help assure that money is spent for purposes specified in appropriations. Identification of funds usually is made in terms of their legal basis, objectives to be served, and sometimes both the source of receipts and type of financed activities. Fund codes are assigned by the Auditor of State.

### FUNCTION

Broad area of programs, sub-programs, and activities to classify expenditures. for managers. They provide the comparison of costs through ratios or measures for estimation and projection. For example, the ratio of the number and cost of instructional to support services staff. is an important measure in management. The four levels of detail for each major function are listed below:

- 1000 (first level) indicates the district-wide instruction program,
- 1200 (second level) indicates Special Instruction,
- 1230 (third level) indicates Special Instruction-Handicapped, and
- 1233 (fourth level) indicates Special Instruction-Handicapped-Visually Impaired.

Functions are assigned by the Auditor of State. An asterisk (\*) indicates the required level of coding.

### OBJECT

The object dimension is very significant in the accounting system because it identifies expenditures by defining the goods and services paid by the district. Decision-makers can compare the cost effectiveness ratios of two or more pieces of equipment, or a purchased service versus service provided in-house. Objects are assigned by the Auditor of State. An asterisk (\*) indicates the required level of coding.

### OPERATIONAL UNIT (OPU)

An operational unit identifies the facilities such as a permanent operational entity, such as a school, administration building, warehouse, department, office, etc. This dimension is used to

identify costs by unit or facility. Operational unit assignments are made by each school district.

### **RECEIPT (SOURCE OF FUNDS)**

This dimension identifies revenues by fund source and purpose, such as restricted or unrestricted revenues. Receipt codes are assigned by the Auditor of State.

### **OPERATING SPENDING PER PUPIL**

Sometimes called Expenditure per Equivalent Pupil, this figure is simply the quotient of Operating Expenditures/Weighted ADM.

### **COMPARISON GROUP**

Comparison groups are made up of districts or buildings with similar organization type and enrollment. In this case, enrollment is defined by the [unweighted ADM](#).

Joint Vocational School Districts (JVSDs) use a separate comparison group determined by Enrolled ADM. JVSD numbers will vary from the unweighted Year-End Average Daily Membership for the expenditure per pupil calculations. See [Enrollment Clusters](#)

## **Expenditure Standards and Rules**

The rules for categorizing and reporting annual expenditures employ a narrowing approach. All the district expenditure data is included except for certain fund, function, and object codes (in that order).

The remaining expenditure data is disaggregated by function code (and OPU in some instances) into line items that roll up to Classroom Instruction and Non-classroom expenditures.

The following is a list of expenditure-specific definitions:

### **OPERATING SPENDING**

The sum of Classroom Instruction and Non-classroom expenditures. This is the numerator in the expenditure per pupil calculations.

### **NON-OPERATING EXPENDITURES**

The sum of Enterprise Operations, Non-instructional –Other, Community Services, Adult Education, Non-elementary-secondary programs – Other, Construction, Land and Existing Structures, Equipment (Instructional and Other), and Payment to Other Governments, and Interest on Debt.

### **CLASSROOM INSTRUCTION**

The sum of Instruction, Pupil Support Services, and Instructional Staff Support Services.

## **NON-CLASSROOM SPENDING**

The sum of General Administration, School Administration, Operations, Transportation, Other, and non-specified Support Services, and Food Services.

## **INSTRUCTION**

Total current operation expenditure for activities related to the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Amounts are reported for teacher and instructional aide activities, or assistants engaged in regular instruction, special education, and vocational education programs except for adult education programs.

## **PUPIL SUPPORT SERVICES**

Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. This Includes attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, placement services, medical, dental, nursing, psychological, and speech services.

## **INSTRUCTIONAL STAFF SUPPORT SERVICES**

Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, media, library, and instruction-related technology services.

## **GENERAL ADMINISTRATION**

Expenditure for board of education and executive administration (office of the superintendent) services.

## **SCHOOL ADMINISTRATION**

Report expenditure for the office of principal services.

## **OPERATION AND MAINTENANCE OF PLANT**

Expenditure for building services (heating, electricity, air conditioning, property insurance), upkeep of grounds and equipment, security services, nonstudent transportation vehicle operation and maintenance.

## **PUPIL TRANSPORTATION**

Report expenditure for vehicle operation, servicing and maintenance and monitoring riders.

## **OTHER AND NON-SPECIFIED SUPPORT SERVICES**

Includes business support expenditures for fiscal services for (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing,

supply distribution, printing, publishing, and duplicating services. In addition, central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services (not included elsewhere) are included.

### **FOOD SERVICE**

Gross expenditure for cafeteria operations including the purchase of food but excluding the value of donated commodities and purchase of food service equipment.

### **ENTERPRISE OPERATIONS**

Include expenditure for business-like activities (such as a bookstore) where the costs are recouped with user charges.

### **NON-INSTRUCTIONAL – OTHER**

Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction".

### **COMMUNITY SERVICES**

Includes any local education agency expenditure for providing non-education services such as, operation of a swimming pool, public library, programs for the elderly, and childcare centers.

### **ADULT EDUCATION**

Expenditures for basic adult education classes, such as a GED or high school equivalency. Post-secondary programs for adults should be reported in "non-elementary-secondary programs – Other".

### **NON-ELEMENTARY-SECONDARY PROGRAMS – OTHER**

All other non-elementary-secondary programs such as a post-secondary program for adults.

### **CONSTRUCTION**

Production of fixed works, structures, additions, replacements, and major alterations including planning and designing specific projects, site improvements, provision of equipment, and facilities that are integral parts of a structure. This includes construction undertaken on a contractual basis by private contractors or through government staff.

### **LAND AND EXISTING STRUCTURES**

Expenditures for the acquisition of land and existing buildings including purchases of rights-of-way, payments on capital leases, title searches, and similar activities associated with real property purchase transactions.



## EQUIPMENT – INSTRUCTIONAL

Capital expenditure for all equipment recorded in general or operating funds under the “instruction” function.

## EQUIPMENT – OTHER

Capital expenditure for all non-instructional equipment.

## PAYMENT TO OTHER GOVERNMENTS

Used only at a statewide level, currently not collected at local level.

## INTEREST ON DEBT

Expenditure for interest incurred on both long-term and short-term indebtedness of the school system.

## Calculating Expenditures

Districts start with every expenditure reported in EMIS. Then from initial exclusions and classifications primarily to eliminate double counting (Steps 1-5 on the following chart). The specific coding rules that determine the expenditure categories are listed below.

- Instruction: function codes 1000-1390, 1900-1990, 4100-4390, and 4600-4690
- Pupil Support Services: function codes 2100-2190 (except 2110, 2121, 2131, 2141, 2151, and 2171)
- Instructional Staff Support Services: function codes 2200-2290 (except 2211, 2221, and 2231)
- General Administration: function codes 2300-2419 along with function codes 2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, and 2490 if OPU = central
- School Administration: function codes 2420-2429 along with function codes 2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, and 2490 if any other OPU
- Operation and Maintenance of Plant: function codes 2700-2790
- Pupil Transportation: function codes 2800-2890
- Other and Non-Specified Support Services: function codes 2500-2690 and 2900-2990
- Food Service: function codes 3100-3190
- Enterprise Operations: function codes 3300 and 3400-3431
- Non-Instructional – Other: function codes 3900 and 4500-4590
- Community Services: function codes 3200-3250 and 3290
- Adult Education: function codes 1400-1490
- Non-Elementary-Secondary Programs - Other: function code 3260
- Construction: function codes 5200-5900
- Land and Existing Structures: function code 5100
- Equipment – Instructional: Function codes 1000-1390, 1900-1990, 4100-4390, and 4600-4690
- Equipment – Other: Includes any function code **not** a part of Instruction

- Payment to Other Governments: No USAS codes currently exist to capture this at the local level
- Interest on Debt: function codes 6000-6100

Table 1: Process in which Expenditures are calculated

Step 1: Exclude by Fund	Step 2: Exclude by Object	Step 3: Exclude by Function	Step 4: Classify by Fund	Step 5: Classify by Object	Step 6: Classify by Function	Step 7: Classify by OPU	If Elementary-Secondary Expenditure is...		Expenditure		
017, 021, 022, 023, 024, 026, 027, 028, 200	470- 479, 810- 819, 881, 891, 900-969	7000- 7990			1000-1390, 1900-1990, 4100-4390, 4600-4690		Instruction	II.1	Included in Classroom Instruction		
					2100-2190 (Except: 2110, 2121, 2131, 2141, 2151, 2171)		Pupil support	II.2			
					2200-2290 (Except: 2211, 2221, 2231)		Instructional Staff Support Services	II.3			
							2300-2419	2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, 2490 if OPU = Central	General Administration	II.4	Included in Non- Classroom
							2420-2429	2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, 2490 if any other OPU	School Administration	II.5	
							2700-2790		Operation and Maintenance of Plant	II.6	
							2800-2890		Pupil Transportation	II.7	
							2500-2690, 2900-2990		Other and Non-specified Support Services	II.8	
							3100-3190		Elementary-Secondary Non- instructional - Food Service	II.9	
						All Fund 011, 014, 020		3300, 3400-3431	Elementary-Secondary Non- instructional - Enterprise Operations	II.10	
								3900, 4500-4590	Elementary-Secondary Non- instructional - Other	II.11	
						All Fund 013		3200-3250, 3290	Non-Elementary-Secondary Programs - Community Services	II.12	
						All Fund 012, 413, 414, 426, 501, 535		1400-1490	Non-Elementary-Secondary Programs - Adult Education	II.13	
						All Fund 025, 401		3260	Non-Elementary-Secondary Programs - Other	II.14	
								5200-5900	Construction	III.1	
								5100	Land and Existing Structures	III.2	
							645 (when function = Instruction)		Equipment - Instructional	III.3	
							645 (any other function) 650, 660		Equipment - Other	III.4	
									Payments to Other Governments	IV.3- 5	
								6000-6100	Interest on Debt	IV.6	

## Average Daily Membership (ADM)

Average Daily Membership (ADM) is calculated by dividing the total aggregate membership of the first full week of instruction in October, by the number of days per (week) that the school is open for instruction. Aggregate membership is the sum of aggregate attendance plus authorized absences (ORC 3317.03).

### UNWEIGHTED ADM

Year-end enrollment reported in EMIS that has implemented the following exclusions:

- Exclude kids who have an attending home status of Non-Instructing/MRDD (code 26)
- Exclude kids in community schools who rollup to districts

### WEIGHTED ADM

Calculated using the unweighted ADM as a base where:

- Students are counted by educating district or school, not resident district.
- Full Time Equivalent (FTE) numbers are calculated for students attending multiple schools, or partial year, or part-time status.
- Pre-school students who are in a special education program are included, but other pre-school and all adult education students are excluded.

Many students will fit into multiple categories. Generally, this is ignored except in the following cases. If a student is identified as economically disadvantaged and a disability in categories 3, 4, 5 or 6, the ADM will only be weighted by disability category. The calculations and weights are listed below:

Economically Disadvantaged Weighting: **Weighted ADM = (P/A) \* 0.1 \* N**, where

- P = percent of district's ADM reported as eligible for free or reduced-price lunch
- A = average statewide percent of ADM reported as eligible for free or reduced-price lunch
- N = ADM reported as eligible for free or reduced-price lunch

English Language Learners extra weight: **English Language Learners ADM \* 0.2906**

Special Education extra weight: **Disability ADM in each category \* weight for that category**

Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
0.2906	0.7374	1.7716	2.3646	3.2022	4.7205

# Enrollment Clusters

## EXPENDITURE RANKINGS

The comparison group for districts is made of similar organization type and enrollment. Enrollment is defined as the unweighted ADM. The exception is Joint Vocational School Districts (JVSD). ‘Enrolled ADM’ determine comparison groups. JVSD numbers may vary from the unweighted Year-End ADM numbers used in expenditure, per pupil calculations.

Districts are grouped according to the following ADM clusters:

### Traditional Public-School Districts

1. Enrollment less than 1,000
2. Enrollment between 1,000 and 2,499
3. Enrollment between 2,500 and 4,999
4. Enrollment between 5,000 and 9,999
5. Enrollment greater than or equal to 10,000

### Brick and Mortar Community Schools

1. Enrollment less than 150
2. Enrollment between 150 and 499
3. Enrollment greater than or equal to 500

### Joint Vocational School Districts

1. Enrolled ADM less than 500
2. Enrolled ADM between 500 and 999
3. Enrolled ADM greater than or equal to 1,000

**STEM and E-Community Schools are their own clusters.**

### Example

District A has an unweighted ADM of 1,849 students corresponding to ‘Enrollment between 1,000 and 2,499 as a comparison group. If there are 214 other districts, District A’s percentage of Classroom Instruction would be compared against that group.

## Source of Funds (Revenue Standards)

When the school district accounts for revenue, the Auditor of State requires a Receipt Code identifying the source. It determines the category for classification (i.e. source of funds). Following is the breakdown.

Step 1: Exclude by Fund	Step 2: Classify by Receipt Code	Revenue Source	Rolls Up To
002, 003, 004, 005, 010, 011, 012, 013, 014, 017, 020, 021, 022, 023, 024, 025, 026, 027,	1100-1199	Local Sources	Operating Revenue
	1200 - 2999	Other Non-Tax Sources	
	3100 - 3499	State Sources	

028, 033, 070, 071, 200, 401, 406, 409, 413, 414, 419, 426, 450, 453, 496, 498, 501, 505, 535, 569, 583	4100 - 4499	Federal sources	
	5000 - 5399	Other Revenue Sources	Non-Operating Revenue

Similar to the expenditure data, all annual receipt data is included except the following fund codes:

- 002, 003, 004, 005, 010, 011, 012, 013, 014, 017, 020, 021, 022, 023, 024, 025, 026, 027, 028, 033, 070, 071, 200, 401, 406, 409, 413, 414, 419, 426, 450, 453, 496, 498, 501, 505, 535, 569, and 583

From that dataset, the following ranges of receipt codes are broken into four revenue categories:

- Local Funds: receipt codes 1100- 1199
- Other Non-tax Funds: receipt codes 1200 - 2999
- State Funds: receipt codes 3100 - 3499
- Federal Funds: receipt codes 4100 - 4499.
- Other Revenue Sources: receipt codes 5000 - 5399

The sum of **Local + Other Non-tax + State + Federal = Operating Revenue**.

It is the denominator determined by the percentage per fund source.

- Other Revenue Sources aren't counted as Operating Revenue and excluded from any source-of-funds calculations.

For more detailed information about the receipt codes and specific definitions, refer to the latest USAS manual (publicly available on the Ohio Auditor of State's [website](#)).

## Expenditure/Financial Rankings

Once the amounts for Classroom Instruction, Non-Classroom, Unweighted ADM, and Weighted ADM have been calculated, the rankings can be determined. The following are simple rules for calculations and rankings:

- Percentage spent on Classroom Instruction (CRI):  $\text{CRI} \div \text{Operating Expenditures} * 100$
- Percentage spent on Non-Classroom (NCR) Instruction:  $\text{NCR} \div \text{Operating Expenditures} * 100$
- Operating Spending per Pupil:  $\text{Operating Expenditures} \div \text{Weighted ADM}$
- CRI spending per pupil:  $\text{CRI} \div \text{Weighted ADM}$
- NCR spending per pupil:  $\text{NCR} \div \text{Weighted ADM}$
- Rank in Comparison Group per highest CRI %: Sort based on CRI% from highest to lowest, within a given comparison group.
- Lowest 20% of districts in Organization group (not Comparison Group) for expenditure per pupil (EPP): Sort based on EPP from lowest to highest within an organization; notate the district's falling within the lowest 20%.

- Of all public districts receiving a report card, the lowest 20% receive this indicator.
- Ranking of each district's operating expenditure per pupil: Sort based on EPP from lowest to highest (within the whole population of districts).
- Ranking of each district's CRI%: Sort based on lowest to highest/highest to lowest within the whole population of districts

## Federal, State and Local Expenditure Reporting

The federal Every Student Succeeds Act (ESSA) requires states to report financial data on school and district report cards. Specifically, reporting on a per pupil basis, the amount of a districts or school's expenditures paid with federal funds versus the amount paid with state and/or local funds. Federal guidance states the following expenses should be **Included** in the calculation:

Current expenditures including the functions of:

- Instruction
- Instructional staff support services
- Student support services
- General administration/School administration
- Operation and maintenance of plant
- Student transportation
- Other support services (e.g., business/central services)
- Food services
- Enterprise operations

For the above functions, the following expenditures are included:

- Salaries
- Employee benefits
- Supplies (e.g., physical textbooks, pens and pencils, paper, printing and copying supplies, CDs, flash or jump drives, monitor stands, etc.)
- Purchased services (e.g., the professional services of doctors, lawyers, architects, auditors, accountants, bankers, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, or planners; or training provided for teachers or other employees by a third-party vendor as part of their professional development)

The following items are **excluded** from current expenditures:

- Repaying debts (e.g., bond retirement and interest on long-term debt)
- Capital outlays (e.g., construction, purchases of land, etc.)
- Community services
- Adult education
- Payments to private schools
- Payments to other Local Education Authorities (LEAs)
- Payments to charter schools outside the LEA

Additional ESSA guidance:

- Expenses incurred at the district level only (e.g. expenses made to support a district's central board of education office) must be allocated back to schools. The law granted states flexibility on how to allocate back to each school.
- Expenditures must be reported on a 'per pupil' basis.
- States have flexibility on how to treat expenses for using federal Impact Aid and Payment in Lieu of Taxes. These are funds paid to districts with a significant amount of tax-exempt federal land in their boundaries. The payments make up for the loss of local property taxes because of the federal tax-exempt land. States can classify expenditures as if they were in the state/local bucket since they are designed to make up for lost local dollars.