



USAS EMIS FYE 2024



# EMIS Resources

- ❑ **ODEW EMIS Manual:**  
[EMIS Manual | Ohio Department of Education](#)
  
- ❑ **LACA EMIS Documentation:**  
[Fiscal EMIS Documentation \(laca.org\)](#)
  
- ❑ **ODEW Help Desk:** Contact LACA Fiscal Department and we will submit a ticket on your behalf ([fiscal@laca.org](mailto:fiscal@laca.org))
  
- ❑ **SIFWorks Data Collector:**  
[SIFWorks Data Collector \(laca.org\)](#)





- ODEW EMIS manual - Section 6.1
- Ohio Education & Workforce  
<https://education.ohio.gov/Topics/Finance-and-Funding/Grants-Administration/Managing-Your-Grant> **(Treasurers)** 
- Ohio's FAQ section on MOE

- System Accesses (OH|ID, Department Profile, Supplier Portal, CCIP, OEDS)
- **Grants Manual / Quick Reference Guide / Videos**
- Guidance (Department of Education, CFR, ORC, OAC)
- Manual Forms and Documents (Budget, PCR, FER, Noncompetitive Proposals)
- Additional Resources (Assurances, Federal Subsidy Report, Payment Details and Ohio Checkbook Searches)
- **Frequently Requested Information**
- **Grants Administration Homepage**



# ESEA MOE

- Districts must demonstrate that their expenditures from State/Local funds remain relatively constant year to year.
  - At least 90% of the prior year's expenditures must be maintained in either:
    - Aggregate
    - or*
    - Per pupil
- USAS fund codes: 001 and 016 (ODE EMIS manual - **Section 6.1**)
- If the district does NOT maintain their effort in spending, the district may be penalized and the district may lose this same amount from their federal funding the following year.



# ESEA MOE Waiver

U.S. Department of Education Secretary may waive the requirement IF:

- ❑ Exceptional or uncontrollable circumstances.
- ❑ Precipitous decline in a district's financial resources.



# IDEA MOE

- Unless an exception applies, district's special education expenditures from at least one of the following sources must equal, or exceed, the previous year:
  - Local funds only
  - Combination of state and local funds
  - Student per capita from Local funds
  - Student per capita from combination of state & local funds



# IDEA MOE expenditures codes used for calculations

## What expenditure data does OEC use for the IDEA MOE report?

The following expenditure data is included in the IDEA MOE calculation based on a district's Period H EMIS submission:

- » Fund: 001-300, 400-499, 504 and 532.
- » Function: 1230-1239, 1240-1249, 1280, 1290, 1330-1339, 1350, 2140-2149, 2150-2159, 2180-2187, 2416, 2417, 2821 and 3412.
- » Object: 100 -190, 200-292, 400-499, 500-590, 600-690 and 844.

- OEC = Office of Exceptional Children
- Source: ODE EMIS Manual, Version 5.6, Revised: July 1, 2023

- ❑ Exceptions to IDEA MOE, but no waivers.

*Examples:*

- ❑ Voluntary departure or departure for just cause of special ed personnel
- ❑ Enrollment decrease of students with disabilities
- ❑ Termination of district obligation to provide exceptionally costly special ed program to a student, as determined by ODE

- ❑ IDEA MOE must be met at 100%.



## How MOE Data is Gathered

- Expenditure data reported by the **Period H** EMIS financial data reporting submission.
- Student per capita numbers reported by the **Period S** EMIS (final) student data reporting submission.



# Reviewing Expenditures

Districts can review expenditures prior to Period H EMIS financial reporting submission (closes on 8/30).

- ❑ **Early EMIS collection before closing June.**
  - ❑ Validate accounts as well as for MOE expenditures.
  
- ❑ **USAS Template report under Report Manager:**
  - ❑ SSDT Budget Summary MOE report
  
- ❑ **SSDT Account Filter on reports - *ssdt-moe***



# USAS Account Filter & Budget Summary MOE

- ❑ Account Filter = ssdt-moe
- ❑ Set up for IDEA MOE funds, functions, objects.  
*Source: ODE EMIS Manual, Version 5.6, Revised: July 1, 202*
- ❑ Account Filter can be used on reports.
- ❑ SSDT Budget Summary-MOE (template) report  
(Already includes account filter )

SSDT Budget Summary MOE [v] Import Report

Select Properties | Configure Filters | Generate Report

| Display Name | Operation  | Filter Value                             |
|--------------|------------|--|
| Filter       | Equals [v] | ssdt-moe                                 |
| As Of Period | Equals [v] | param("asOfPeriod", "", "Total As of Per |

Account Filters

Select All

|    | TI | Fund     | Func       | Receipt | Object   |
|----|----|----------|------------|---------|----------|
| 1  | 02 | 001..300 | 1230..1239 |         | 100..190 |
| 2  | 02 | 001..300 | 1230..1239 |         | 200..292 |
| 3  | 02 | 001..300 | 1230..1239 |         | 400..499 |
| 4  | 02 | 001..300 | 1230..1239 |         | 500..590 |
| 5  | 02 | 001..300 | 1230..1239 |         | 600..690 |
| 6  | 02 | 001..300 | 1230..1239 |         | 844      |
| 7  | 02 | 001..300 | 1240..1249 |         | 100..190 |
| 8  | 02 | 001..300 | 1240..1249 |         | 200..292 |
| 9  | 02 | 001..300 | 1240..1249 |         | 400..499 |
| 10 | 02 | 001..300 | 1240..1249 |         | 500..590 |
| 11 | 02 | 001..300 | 1240..1249 |         | 600..690 |
| 12 | 02 | 001..300 | 1240..1249 |         | 844      |
| 13 | 02 | 001..300 | 1280       |         | 100..190 |
| 14 | 02 | 001..300 | 1280       |         | 200..292 |
| 15 | 02 | 001..300 | 1280       |         | 400..499 |



## How Do Districts Know Their MOE Status?...

- A District may view status on the CCIP menu under the MOE Home menu.
- When a District fails, they will be notified.
  - Allowable reasons may waiver the penalty for the reduction of MOE expenditures.
- If the District meets MOE, ODEW does NOT notify/email the district.



## Grants and Balancing With USAS

Many grants are maintained by the CCIP website

**CCIP** = Continuous Comprehensive Improvement Plan

The District will log into their SAFE account to access CCIP.

CCIP is an application planning system:

- Budget planning
- Financial reporting of expenditures
- Cash requests are processed



# Grant PCR Balancing

- **PCR / Project Cash Requests** (PCR) through the CCIP application using district's SAFE account to request grant funds spent (or to be spent) against the approved grant budget.
- A District may be required or opt to submit a transaction detailed financial report with their PCR submission to back up the request with documentation.
- Details reported:
  - Report As Of period reporting. (i.e. as of April 30<sup>th</sup>)
  - Report YTD expenses Paid by object codes (i.e. 100s, 200s, 400s, 500s, 600s, 800s)
    - District payment triggered when YTD expenses > cash received from grant.



# PCR - Project Cash Requests

PCR section to report YTD Total Cash Basis Expenditures by Object Code:

- Salaries (100)
- Benefits (200)
- Purchased Services (400)
- Supplies (500)
- Capital Outlay (600)
- Other (800)

**ODEW Resource:**

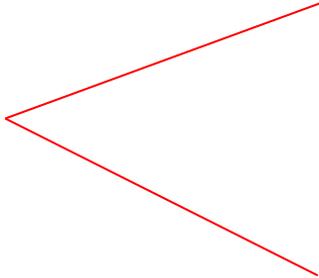
[How to Complete a Project Cash Request in CCIP](#)



# Grant Balancing to USAS

Sample view from CCIP's PCR request showing the Expenditures by Object code to be reported:

| Go To  |              |
|--|--------------|
| <b>General Information</b>   |              |
| Assistance Listing Number (ALN) – Formerly CFDA                    | 84.027A      |
| U.S.A.S. Fund Code   | 516          |
| Cost Center Number   | 9224         |
| <b>Total Cash Basis Expenditures by Object Code (Year to Date)</b> |              |
| Salaries (100s)  | \$676,654.90 |
| Retirement Fringe Benefits (200s)                                  | \$262,026.38 |
| Purchased Services (400s)  | \$97,436.14  |
| Supplies (500s)  | \$58,020.71  |
| Capital Outlay (600s)  | \$15,399.96  |
| Other (800s)   | \$0.00       |





# Grant Balancing

## Financial Detail Report by Cash account & by Object:

(PCR - Financial Detail Report.rpd-json)

| Financial Detail Report        |         |                 |          |                                 |                                     |                    |                    |                       |
|--------------------------------|---------|-----------------|----------|---------------------------------|-------------------------------------|--------------------|--------------------|-----------------------|
| Date                           | Check # | Receipt #       | PO #     | Item Description                | Full Account Code                   | Received Amount    | Expended Amount    | Remaining Encumbrance |
| <b>Cash Account:</b>           |         | <b>572-9024</b> |          |                                 |                                     |                    |                    |                       |
| <b>Object One Digit Level:</b> |         |                 |          |                                 |                                     |                    |                    |                       |
| 1/18/2024                      |         | 292732          |          | PCR reimbursements - Dec        | 572-4220-9024-000000-000            | \$ 1,720.00        |                    |                       |
| 2/18/2024                      |         | 292733          |          | PCR reimbursements - Jan        | 572-4220-9024-000000-000            | 3,612.00           |                    |                       |
|                                |         |                 |          |                                 |                                     | <b>\$ 5,332.00</b> |                    |                       |
| <b>Object One Digit Level:</b> |         | <b>100</b>      |          |                                 |                                     |                    |                    |                       |
| 1/1/2024                       |         |                 | 24000093 | Grant wages                     | 572-1100-112-9024-000000-000-00-000 |                    |                    | 0.00                  |
| 2/21/2024                      | 890018  |                 | 24000093 | Grant wages                     | 572-1100-112-9024-000000-000-00-000 |                    | 3,612.00           |                       |
|                                |         |                 |          |                                 |                                     |                    | <b>\$ 3,612.00</b> | <b>\$ 0.00</b>        |
| <b>Object One Digit Level:</b> |         | <b>400</b>      |          |                                 |                                     |                    |                    |                       |
| 12/1/2023                      |         |                 | 24000092 | Interpreter for reading - Grant | 572-1100-419-9024-000000-000-00-000 |                    |                    | 0.00                  |
| 2/21/2024                      | 890019  |                 | 24000092 | Interpreter for reading - Grant | 572-1100-419-9024-000000-000-00-000 |                    | 312.50             |                       |
|                                |         |                 |          |                                 |                                     |                    | <b>\$ 312.50</b>   | <b>\$ 0.00</b>        |
| <b>Object One Digit Level:</b> |         | <b>500</b>      |          |                                 |                                     |                    |                    |                       |
| 4/8/2024                       |         |                 | 24000091 | Software                        | 572-2960-516-9024-000000-000-00-000 |                    |                    | 0.00                  |
| 4/8/2024                       | 890016  |                 | 24000091 | Software                        | 572-2960-516-9024-000000-000-00-000 |                    | 3,125.00           |                       |
|                                |         |                 |          |                                 |                                     |                    | <b>\$ 3,125.00</b> | <b>\$ 0.00</b>        |
|                                |         |                 |          |                                 |                                     | <b>\$ 5,332.00</b> | <b>\$ 7,049.50</b> | <b>\$ 0.00</b>        |
| <b>Grand Total</b>             |         |                 |          |                                 |                                     | <b>\$ 5,332.00</b> | <b>\$ 7,049.50</b> | <b>\$ 0.00</b>        |



# Grant Balancing/CCIP

- Districts may have until **Sept 30<sup>th</sup>** to pay obligations that existed prior to June 30<sup>th</sup> depending on the Grant.
  - Thus, purchase orders with outstanding encumbrances as of June 30th can still be paid thru 9/30/24.
- **September 30 Report**
  - Only available in CCIP under Funding Application ***IF*** the district is required to submit more expenditure information for the period of 7/1 through 9/30.
  - Report available around November/December of each year under the CCIP Funding Application menu.
- **FER** - Final Expenditure Report due September 30th.



# Financial Data Reporting

- ❑ Authorized person in district (EMIS Coordinator, Treasurer) will UPLOAD flat file, run the data collection process & submit the data
- ❑ Must be submitted before Period H closes for fiscal year (6/3 - **8/30**)  
[Draft EMIS Data Collection Calendar for 2023-2024](#)
- ❑ After the data is prepared, validated, and before it is certified and submitted to the Report Authority, it is strongly recommended that you preview the data before you approve it for submission

## Resources:

[EMIS Manual](#): education.ohio.gov | Search EMIS Manual

[EMIS Resources](#): education.ohio.gov/Topics/Data/EMIS

Uniform School Accounting System (USAS) User Manual

| 6   | Financial Records   | Record | FY23          | FY24          |
|-----|---|--------|---------------|---------------|
|     | <a href="#">EMIS Manual Chapter 6 Element List (11/17/23)</a> |        |               |               |
| 6.1 | Financial Records Overview                                    | N/A    | 5.5, 07/01/22 | 5.6, 07/01/23 |
| 6.2 | Cash Record   | QC     | 4.6, 07/14/22 | 5.0, 07/06/23 |
| 6.3 | Expenditure Record  | QC     | 6.4, 07/01/22 | 6.5, 07/01/23 |
| 6.4 | Receipt Record  | QC     | 5.0, 07/01/22 | 5.1, 07/01/23 |
| 6.5 | Operational Unit (OPU) Description Record                     | QC     | 4.6, 07/01/22 | 4.7, 07/01/23 |
| 6.7 | Miscellaneous Financial Records                               | QC     | 7.3, 07/01/22 | 7.4, 07/06/23 |



# USAS Data Sources

- **EMIS Extract**

- CASH RECONCILIATION
- CIVIL PROCEEDINGS
- DISTRICT AND BUILDING PROFILE INFORMATION
- WILL EXCLUDE THE ACCOUNT AND OPERATIONAL UNIT RECORDS.

- **SIF Agent**

- CASH, EXPENDITURE, REVENUE ACCOUNTS
- ACCOUNT DATA
- OPERATIONAL UNITS



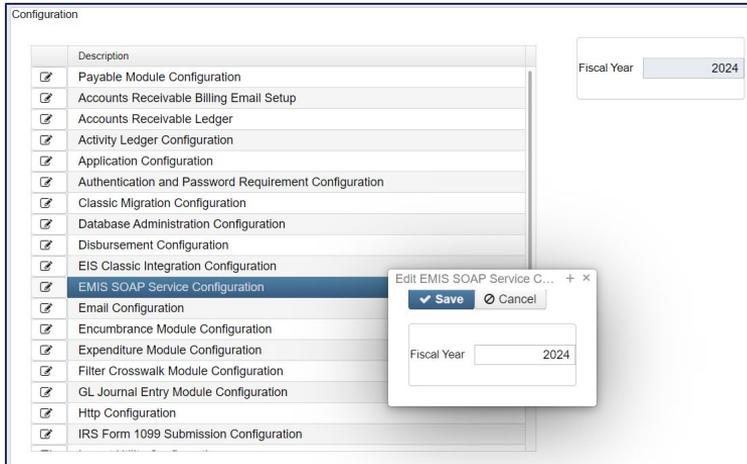
# EMIS Extract

Information reviewed/entered at FYE helps prep EMIS Extract Data:

- Periodic > Building Profiles
- Periodic > Cash Reconciliation for June
- Periodic > Civil Proceedings
- Core > Organization > Square Footage

[USAS-R Fiscal Year End Closing Checklist](#)

- ❑ Make sure the **EMIS SOAP Service Configuration** under **SYSTEM/CONFIGURATION** is updated to reflect the Fiscal Year the district is reporting for Period H.



- Upload the sequential file (from the EMIS EXTRACT - *See EMIS Extract slide*) in the “financial” data source in EMIS-R.
- When ready to run a collection in the data collector, select USAS SIF agent and the “financial” data source.
- The “EMIS Soap Service Configuration” tells the SIF if it should pull account information from the history records or the current account file

- Data types consist of:

- Cash, Budget, and Revenue accounts } SIF zone
- Operational Unit Codes }
- Data entered in PERIODIC } Flat Files

- ❑ Under the **Extracts** menu, select **EMIS** and click on **Generate Extract File** to create a **USAEMS\_2024.SEQ** file to be uploaded into the data collector for Period H reporting.



The screenshot shows a web application interface for "USAS: Sampleville Schools - admin". At the top, there is a navigation menu with items: Home, Core, Transaction, Budgeting, Periodic, Report, Extracts, System, and Utilities. The "Extracts" menu is open, showing a dropdown list with options: EMIS (highlighted), GAAP, OhioCheckbook.gov, and Positive Pay. Below the navigation, the "EMIS Extract" section contains the following fields:

- Organization IRN: 009149
- Organization Name: Sampleville Schools
- Fiscal year: 2024 (dropdown)

At the bottom of this section is a button labeled "Generate Extract File" with a download icon.

- ❑ Upload file to Data Collector
  - ❑ Data Sources > Add Data Source

## Starting a Collection:

- Locate Period H Collection and Start Collection
- SIF Zone Data + Data Source

**Submissions:** January 29, 2011 - December 31, 2011  
**Expiration Date:** December 31, 2011 (in 186 days)  
**Collection Request:** 2  
**Status:** This collection has never been submitted.  
**Submission Number:** 1 (attempt 0)  
**Actions:** [Start Collection](#)  
[Add New Scheduled Collection](#)

[Start Data Collection for all items checked below](#)

All connected zones in DASL School 1 (1 zones / 1 connected )

| SIF Zone                       | Zone Status                 | Collection Status |
|--------------------------------|-----------------------------|-------------------|
| <input type="checkbox"/> DASL1 | ✔ <a href="#">Connected</a> | Not Started       |

All EMIS Formatted Files

| Data Sources                        | Availability            | Collection Status |
|-------------------------------------|-------------------------|-------------------|
| <input type="checkbox"/> Graduation | ✔ <a href="#">Ready</a> | Not Started       |



# Data Collector Continued...

## Preparing Data

- ❑ **Prepare Data:** *Validation Errors can still be viewed after this step*
  
- ❑ Level 1 Validations:
  - ❑ **Fatal:** The record will not be submitted if you submit the collection as it is right now. You need to fix all the data errors which cause the fatal validation errors, before all the collected records will be submitted.
  - ❑ **Critical:** Data error should be corrected, but the record will be included in the submission.
  - ❑ **Warning:** An error probably occurred, and should be investigated.
  - ❑ **Informational:** The least significant of all validation error levels; may or may not be an error.

*If a district receives Level 1 or Level 2 fatal error(s) and has closed the fiscal year, June can be reopened to make any necessary changes.*



# Data Collector

## Continued...Previewing Data

### Preview Data

- ❑ After the data is prepared and validated, and before it is certified and submitted to the Report Authority, it is strongly recommended that you preview the data before you approve it for submission
- ❑ Preview > Generate Preview

**Actions:** [Start/Stop Collection](#)  
[Prepare](#)  
[Preview](#)  
[Certify & Submit](#)  
[Cancel](#)  
[Add New Scheduled Collection](#)

**Last Prepared:** Today at 12:00:58 PM

**Preview Types**

Detail

**Output Options**

**Zip File:**  Download file as a compressed .zip (for faster downloads)

**File Format:**  CSV  
 HTML

[Generate Preview](#)



# Data Collector Continued...Previewing Data

## Review Data

- ❑ CSV files of all information being submitted.
- ❑ Valid, invalid, total record counts
- ❑ Review these records to make sure the correct data pulled



| File  | Valid       | Invalid  | Total       |
|---|-------------|----------|-------------|
| <a href="#">Cash_Record_(CSH).csv</a>                               | 181         | 0        | 181         |
| <a href="#">Cash_and_Fund_Balance_Reconciliation_(EX1).csv</a>      | 12          | 0        | 12          |
| <a href="#">Counts_of_DN_Records_Excluded.csv</a>                   |             |          | 0           |
| <a href="#">Excluded_Records.csv</a>                                |             |          | 0           |
| <a href="#">Expenditure_Record_(EXP).csv</a>                        | 2035        | 0        | 2035        |
| <a href="#">Missing_Report_-_Organization_Attribute_(DN).csv</a>    |             |          | 0           |
| <a href="#">Operational_Unit_Description_(OPU).csv</a>              | 19          | 0        | 19          |
| <a href="#">Organization_General_Information_Record_(DN).csv</a>    | 16          | 0        | 16          |
| <a href="#">Receipt_Record_(RCT).csv</a>                            | 293         | 0        | 293         |
| <a href="#">Schedule_of_Civil_Proceedings_Description_(STR).csv</a> | 3           | 0        | 3           |
| <a href="#">Schedule_of_Civil_Proceedings_Summary_(STR).csv</a>     | 3           | 0        | 3           |
| <a href="#">Schedule_of_Federal_Assistance_Detail_(FAD).csv</a>     | 26          | 0        | 26          |
| <a href="#">Schedule_of_Federal_Assistance_Summary_(FAS).csv</a>    | 1           | 0        | 1           |
| <b>Total counts:</b>  | <b>2589</b> | <b>0</b> | <b>2589</b> |

- **Cash Record** - Cash Summary
- **Expenditure Record** - Budget Summary
- **Receipt Record** - Revenue Summary

***\*Ensure that records are valid (no errors) & verify the correct information is being reported***

- *For example - If the FY in the EMIS SOAP Configuration was not updated to the correct FY, the records may be valid and error free, but the amounts reported would be from the previous FY.*



# Data Collector Continued...

## Reports

### Preview Data

- Use the Total As Of Period parameter on Reports to generate for end of the FY (if no longer in that period)

### Canned Reports

Total As of Period (If specified, totals will be calculated as of that period)

June 2024 (FY 2024)



### Template Reports

Total As of Period (If a date is specified FYTD, MTD and Encumbrance amounts will be calculated as of that period)

06/30/24



## Data Collector Continued... Viewing Previous Submissions

To view previous years' submissions:

- ❑ Collection Requests > Data Set = H > Select "Show closed collections"

| Collection Request / Report Name  |
|---|
| ▼ Financial Collection (FY23) (2023H0000)   |
|  <a href="#">(EXPD-001) Expenditure Detail Report</a>  |
|  <a href="#">(EXPD-002) Expenditure Summary Report by Category</a>   |
|  <a href="#">(EXPD-003) Expenditure Summary Report by Sub-Category</a>   |
|  <a href="#">(GNIS-446) Gen Issues - Financial - Percentage of Expected Expenditures Currently Reported</a>              |
|  <a href="#">(GNIS-447) Gen Issues - Financial - Percentage of Expected Fund Codes Currently Reported in Cash Record</a> |

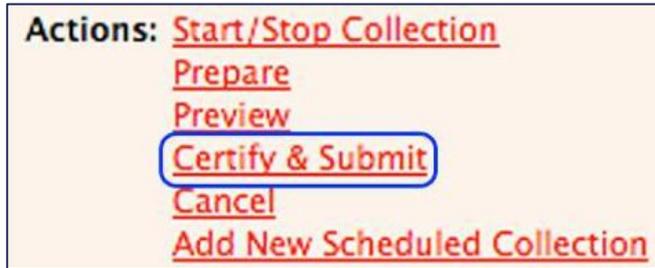
[Generate a single.zip file for all reports](#) | [Export report information to a .csv file](#)



# Data Collector Continued...

## Certify & Submit

Once errors have been addressed and data reviewed, **Certify & Submit** to submit collection



DONE!