

ODE EMIS MANUAL

Section 6.4: Receipt Record (QC)



Version 3.0
December 13, 2015

REVISION HISTORY

The revision history sections of the EMIS Manual provide a means for readers to easily navigate to the places where updates have occurred. Significant changes and updates are indicated through red text for additions and strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

Version	Date	Effective Date (FY & Reporting Period Data Set)	Change #	Description
1.1	8/20/2013	FY13H	1027	Added file layout content missed during conversion to new manual format.
2.0	5/14/14	FY14H	1029	Clarified OPU usage for all zeros.
2.0	5/15/14	FY14H	1014	Updated per earlier H reporting.
<u>3.0</u>	<u>12/13/15</u>	<u>FY15H</u>		<u>Updated language to reflect shift from reporting periods to FY15 reporting.</u>

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6.4 RECEIPT RECORD

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

Required ~~Reporting Periods~~Collection Request

The Receipt Record is to be reported for the Financial (H) ~~reporting period~~Collection Request.

General Guidelines

Table 1.

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.

RECEIPTS

The coding requirements for receipts are Fund/SCC and Receipt Code. The Receipt Codes are required at the level of detail indicated below. Additional information about the receipt codes can be found in the USAS manual. If an operational unit is reported on the Receipt Record, the OPU code that is reported must also be reported in the Operational Unit Description Record. If an OPU is reported and the receipt is district-wide in nature, then the OPU reported for the receipt must be “000”.

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 from Patrons

- 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 – from Other Sources

1231 Regular Day School
1232 Summer School
1233 Special Education
1234 Career-Technical Education
1235 Adult/Contin Ed - Basic Ed
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

Transportation Fees – Other Districts In-State

1321 Regular School
1322 Summer School
1323 Special School

Transportation Fees – Other Districts Outside the 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 a la 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 a la Carte to Adults
- 1524 Sales of Milk to Adults

Food Services – Elderly Persons

- 1541 Sales of Breakfasts - Elderly
- 1542 Sales of Type A Lunch - Elderly
- 1543 Sales of a la 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
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	School Lunch
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

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 Receipts

- 5100 Transfers-in
- 5210 Advances in - Initial
- 5220 Advances in - Return
- 5300 Refund of Prior Year Expenditures

Defining a Unique Record

Each EMIS record has specific fields that must be unique on each row of data reported to ODE. For the Receipt Record, each combination of values in the following fields must be unique.

Record Name	Record	Required Fields	Number
Receipt Record		Fund	QC110
		Special Cost Center	QC120
		Receipt	QC310
		Subject	QC150
		Operational Unit	QC160

6.4 RECEIPT RECORD FILE LAYOUT

Number	Position	Name	PIC/Size
	1-8	Filler	PIC 9(8)
QC010	9-10	Sort Type	PIC X(2)
		Always "QC"	
	11	Filler	PIC X
QC020	12-15	Fiscal Year, e.g., 2010 (CCYY)	PIC X(4)
QC030	16	Reporting Period <u>Data Set</u>	PIC X
		H - Financial	
QC040	17-22	District IRN	PIC X(6)
QC050	23-25	Schedule Sequence	PIC X(3)
QC060	26-28	Schedule Frequency	PIC 9(3)
QC070	29-32	Line Number	PIC 9(4)
QC080	33-35	Schedule Number	PIC X(3)
	36-37	Filler	PIC X(2)
QC110	38-40	Fund	PIC X(3)
QC120	41-44	Special Cost Center	PIC X(4)
QC310	45-48	Receipt	PIC X(4)
QC150	49-54	Subject (optional)	PIC X(6)
QC160	55-57	Operational Unit (optional)	PIC X(3)
	58-65	Filler	PIC X(8)
QC320	66-77	Fiscal Year Estimated Revenue	PIC S9(9)V99(s)
QC330	78-89	Fiscal Year Actual Receipts	PIC S9(9)V99(s)
QC340	90-101	Fiscal Year Receivables (Optional)	PIC S9(9)V99(s)
QC345	102	Debt Retirement/General Fund	PIC X
	103-300	Filler	PIC X(198)