ODE EMIS MANUAL

Section 6.4:
Receipt Record (QC)

Ohio | Department of Education

Version 1.0
September 8, 2012

REVISION HISTORY

The revision history provides a means for the readers to easily navigate to the places in the manual where updates have occurred. Where there has been a significant change or update it will be highlighted. Minor changes, such as typos, formatting, and grammar are not highlighted.

Version	Date	Effective Date (FY & Reporting Period)	Change #	Description

6.4 RECEIPT RECORD

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

Required Reporting Periods

The Receipt Record is to be reported for the July (H) reporting period.

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.

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
	1-37	Filler	PIC X(37)
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)