ODE EMIS MANUAL

Section 6.4: Receipt (QC) Record

Version 4.4
July 1, 2020
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 blue text for additions and red text with strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Effective Date (FY &amp; Data Set)</th>
<th>Change #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.4</td>
<td>7/1/20</td>
<td>FY21</td>
<td>NA</td>
<td>Posted for FY21.</td>
</tr>
<tr>
<td>4.3</td>
<td>6/29/20</td>
<td>FY20</td>
<td>NA</td>
<td>Posted for FY20.</td>
</tr>
<tr>
<td>4.2</td>
<td>7/2/18</td>
<td>FY19</td>
<td>NA</td>
<td>Posted for FY19.</td>
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<tr>
<td>4.1</td>
<td>6/14/18</td>
<td>FY18</td>
<td>NA</td>
<td>No FY18 changes.</td>
</tr>
<tr>
<td>4.0</td>
<td>9/13/17</td>
<td>FY17</td>
<td>NA</td>
<td>No FY17 changes.</td>
</tr>
<tr>
<td>3.1</td>
<td>4/4/16</td>
<td>FY16</td>
<td></td>
<td>Added Coming Changes section.</td>
</tr>
<tr>
<td>3.0</td>
<td>12/13/15</td>
<td>FY15H</td>
<td></td>
<td>Updated language to reflect shift from reporting periods to FY15 reporting.</td>
</tr>
<tr>
<td>2.0</td>
<td>5/14/14</td>
<td>FY14H</td>
<td>1029</td>
<td>Clarified OPU usage for all zeros.</td>
</tr>
<tr>
<td>2.0</td>
<td>5/15/14</td>
<td>FY14H</td>
<td>1014</td>
<td>Updated per earlier H reporting.</td>
</tr>
<tr>
<td>1.1</td>
<td>8/20/13</td>
<td>FY13H</td>
<td>1027</td>
<td>Added file layout content missed during conversion to new manual format.</td>
</tr>
</tbody>
</table>

COMING CHANGES
The EMIS Manual is a living document, and each fiscal year’s version is updated throughout the school year. For information regarding specific known changes that may impact the elements in this section, see the appropriate EMIS Changes webpage.
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6.4 RECEIPT (QC) RECORD

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

Required Collection Request

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

General Guidelines

Table 1.

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

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
### 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 Disadvant Pupil Impacted Aid  
- 3170 Bus Purchase Allowance  
- 3180 School Lunch  
- 3190 Other Unrestre 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
6.4 Receipt (QC) Record

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.

<table>
<thead>
<tr>
<th>Record Name</th>
<th>Record</th>
<th>Required Fields</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipt Record</td>
<td>Fund</td>
<td>QC110</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Special Cost Center</td>
<td>QC120</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Receipt</td>
<td>QC310</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Subject</td>
<td>QC150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Operational Unit</td>
<td>QC160</td>
<td></td>
</tr>
</tbody>
</table>
### 6.4 Receipt (QC) Record File Layout

<table>
<thead>
<tr>
<th>Number</th>
<th>Position</th>
<th>Name</th>
<th>PIC/Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>QC010</td>
<td>1-8</td>
<td>Filler</td>
<td>PIC 9(8)</td>
</tr>
<tr>
<td>QC020</td>
<td>9-10</td>
<td>Sort Type</td>
<td>PIC X(2)</td>
</tr>
<tr>
<td></td>
<td>11</td>
<td>Filler</td>
<td>PIC X</td>
</tr>
<tr>
<td>QC030</td>
<td>12-15</td>
<td>Fiscal Year, e.g., 2020 (CCYY)</td>
<td>PIC X(4)</td>
</tr>
<tr>
<td>QC040</td>
<td>16</td>
<td>Data Set</td>
<td>PIC X</td>
</tr>
<tr>
<td>QC050</td>
<td>17-22</td>
<td>District IRN</td>
<td>PIC X(6)</td>
</tr>
<tr>
<td>QC060</td>
<td>23-25</td>
<td>Schedule Sequence</td>
<td>PIC X(3)</td>
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<tr>
<td>QC070</td>
<td>26-28</td>
<td>Schedule Frequency</td>
<td>PIC 9(3)</td>
</tr>
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<td>QC080</td>
<td>29-32</td>
<td>Line Number</td>
<td>PIC 9(4)</td>
</tr>
<tr>
<td>QC090</td>
<td>33-35</td>
<td>Schedule Number</td>
<td>PIC X(3)</td>
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<td>QC100</td>
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<td>Filler</td>
<td>PIC X(2)</td>
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<tr>
<td>QC110</td>
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<td>Fund</td>
<td>PIC X(3)</td>
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<tr>
<td>QC120</td>
<td>41-44</td>
<td>Special Cost Center</td>
<td>PIC X(4)</td>
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<td>QC130</td>
<td>45-48</td>
<td>Receipt</td>
<td>PIC X(4)</td>
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<td>QC140</td>
<td>49-54</td>
<td>Subject (optional)</td>
<td>PIC X(6)</td>
</tr>
<tr>
<td>QC150</td>
<td>55-57</td>
<td>Operational Unit (optional)</td>
<td>PIC X(3)</td>
</tr>
<tr>
<td>QC160</td>
<td>58-65</td>
<td>Filler</td>
<td>PIC X(8)</td>
</tr>
<tr>
<td>QC170</td>
<td>66-77</td>
<td>Fiscal Year Estimated Revenue</td>
<td>PIC S9(9)V99(s)</td>
</tr>
<tr>
<td>QC180</td>
<td>78-89</td>
<td>Fiscal Year Actual Receipts</td>
<td>PIC S9(9)V99(s)</td>
</tr>
<tr>
<td>QC190</td>
<td>90-101</td>
<td>Fiscal Year Receivables (Optional)</td>
<td>PIC S9(9)V99(s)</td>
</tr>
<tr>
<td>QC200</td>
<td>102</td>
<td>Debt Retirement/General Fund</td>
<td>PIC X</td>
</tr>
<tr>
<td>QC210</td>
<td>103-300</td>
<td>Filler</td>
<td>PIC X(198)</td>
</tr>
</tbody>
</table>