ODE EMIS MANUAL

Section 6.4: Receipt (QC) Record

Version 5.0
July 1, 2022
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</th>
<th>Change #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.0</td>
<td>7/1/22</td>
<td>FY23</td>
<td>NA</td>
<td>Posted for FY23.</td>
</tr>
<tr>
<td>4.6</td>
<td>12/6/21</td>
<td>FY22</td>
<td>22-78</td>
<td>Updated Receipts from State Sources. (See change 22-78.)</td>
</tr>
<tr>
<td>4.5</td>
<td>7/1/21</td>
<td>FY22</td>
<td>NA</td>
<td>Posted for FY22.</td>
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<td>4.4</td>
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<td>FY21</td>
<td>NA</td>
<td>Posted for FY21.</td>
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<td>4.3</td>
<td>6/29/20</td>
<td>FY20</td>
<td>NA</td>
<td>Posted for FY20.</td>
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<td>4.2</td>
<td>7/2/18</td>
<td>FY19</td>
<td>NA</td>
<td>Posted for FY19.</td>
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<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 Collections
The Receipt (QC) Record is to be reported for the Financial (H) Collection.

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
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 Breakfests 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
6.4 Receipt (QC) Record

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 Unrestre Grants-In-Aid
3211 Poverty Based Assistance (formerly Disadvantaged Pupil Impact Aid)
3212 Bus Purchase Allowance
3213 School Lunch
3214 Textbook - Instructional Materials
3215 Career Technical Education
3216 Gifted Education
3217 English Learner Funding
3218 Student Wellness and Success Funding
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 the Department. 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>
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</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>9-10</td>
<td>Sort Type</td>
<td>PIC X(2)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Always “QC”</td>
<td></td>
</tr>
<tr>
<td>QC020</td>
<td>12-15</td>
<td>Fiscal Year, e.g., 2020 (CCYY)</td>
<td>PIC X(4)</td>
</tr>
<tr>
<td>QC030</td>
<td>16</td>
<td>Data Set</td>
<td>PIC X</td>
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<tr>
<td></td>
<td></td>
<td>H - Financial</td>
<td></td>
</tr>
<tr>
<td>QC040</td>
<td>17-22</td>
<td>District IRN</td>
<td>PIC X(6)</td>
</tr>
<tr>
<td>QC050</td>
<td>23-25</td>
<td>Schedule Sequence</td>
<td>PIC X(3)</td>
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<td>QC060</td>
<td>26-28</td>
<td>Schedule Frequency</td>
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<td>Special Cost Center</td>
<td>PIC X(4)</td>
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<td>QC310</td>
<td>45-48</td>
<td>Receipt</td>
<td>PIC X(4)</td>
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<td>QC150</td>
<td>49-54</td>
<td>Subject (optional)</td>
<td>PIC X(6)</td>
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<tr>
<td>QC160</td>
<td>55-57</td>
<td>Operational Unit (optional)</td>
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<td>58-65</td>
<td>Filler</td>
<td>PIC X(8)</td>
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<tr>
<td>QC320</td>
<td>66-77</td>
<td>Fiscal Year Estimated Revenue</td>
<td>PIC S9(9)V99(s)</td>
</tr>
<tr>
<td>QC330</td>
<td>78-89</td>
<td>Fiscal Year Actual Receipts</td>
<td>PIC S9(9)V99(s)</td>
</tr>
<tr>
<td>QC340</td>
<td>90-101</td>
<td>Fiscal Year Receivables (Optional)</td>
<td>PIC S9(9)V99(s)</td>
</tr>
<tr>
<td>QC345</td>
<td>102</td>
<td>Debt Retirement/General Fund</td>
<td>PIC X</td>
</tr>
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<td>103-300</td>
<td>Filler</td>
<td>PIC X(198)</td>
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