

# EMIS MANUAL

## Section 6.4: Receipt (QC) Record

**Version 6.0**

August 12, 2024

## 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.

Version	Date	Effective	Change #	Description
<a href="#">6.0</a>	<a href="#">08-12-24</a>	<a href="#">FY25</a>	<a href="#">25-103</a>	<a href="#">Removed receipt codes (codes are in USAS Manual).</a>
<a href="#">6.0</a>	<a href="#">08-12-24</a>	<a href="#">FY25</a>	<a href="#">25-97</a>	<a href="#">Updated Department name and logo (ODE to DEW).</a>
5.1	7/1/23	FY24	NA	Posted for FY24.
5.0	7/1/22	FY23	NA	Posted for FY23.
4.6	12/6/21	FY22	22-78	Updated Receipts from State Sources. (See change 22-78.)
4.5	7/1/21	FY22	NA	Posted for FY22.
4.4	7/1/20	FY21	NA	Posted for FY21.
4.3	6/29/20	FY20	NA	Posted for FY20.
4.2	7/2/18	FY19	NA	Posted for FY19.
4.1	6/14/18	FY18	NA	No FY18 changes.
4.0	9/13/17	FY17	NA	No FY17 changes.
3.1	4/4/16	FY16		Added Coming Changes section.
3.0	12/13/15	FY15H		Updated language to reflect shift from reporting periods to FY15 reporting.
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.
1.1	8/20/13	FY13H	1027	Added file layout content missed during conversion to new manual format.

## 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.**

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 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.

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



## 6.4 RECEIPT (QC) 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., 2020 (CCYY)	PIC X(4)
QC030	16	Data Set	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)