

EMIS MANUAL

Section 6.5: Operational Unit Description (QC/QU) Record

Version 6.0

July 1, 2026

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
6.0	07-01-26	FY27	NA	Posted for FY27.
5.1	08-22-25	FY26	26-79	Updated to accommodate CSV file reporting.
5.0	07-01-24	FY25	25-97	Updated Department name and logo (ODE to DEW).
4.7	7/1/23	FY24	NA	Posted for FY24.
4.6	7/2/22	FY23	NA	Posted for FY23.
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 reporting.
2.0	5/15/14	FY14H	1014	Updated per earlier H reporting.
1.1	8/20/2013	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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6.5 OPERATIONAL UNIT DESCRIPTION (QC/QU) RECORD

Required Collections

The Operational Unit Description (QC/QU) Record is to be reported for the Financial (H) Collection. This record is reported with the QU record type if it is being loaded into EMIS in comma separated value (CSV) format. The contents of the QU record type CSV file are defined with element numbers that still begin with QC.

General Guidelines

Each Operational Unit (OPU) is represented by a three-digit numeric code that identifies the physical location where educational activities take place. Districts are responsible for the assignment of codes to Operational Units. However, an OPU that encompasses the entire district must be assigned code “000”. Any other OPU that is not district-wide in nature, such as a school building or warehouse, must be assigned a three-digit code between “001” and “999”.

If the OPU is a school building, then use the building IRN for the entity IRN. If the OPU is not a school building and refers to district-wide expenditures, then the entity IRN must be the same as the district IRN and the entity type should be blank. If the OPU is the central office, the entity IRN must be the same as the district IRN, and the entity type must be reported as “C”.

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 Operational Unit Description Record, the following field must be unique.

Record Name	Record	Required Fields	Number
Operational Unit Description		Operational Unit	QC160

6.5 OPERATIONAL UNIT DESCRIPTION (QC/QU) RECORD FILE LAYOUT

Number	Position	Name	PIC/Size
	1-8	Filler	PIC 9(8)
QC010	9-10	Sort Type	PIC X(2)
		Always “QC” for fixed length files and “QU” for CSV files	
	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 (filler to ignore for CSV files)	PIC X(3)
QC060	26-28	Schedule Frequency (filler to ignore for CSV files)	PIC 9(3)
QC070	29-32	Line Number (filler to ignore for CSV files)	PIC 9(4)
QC080	33-35	Schedule Number (filler to ignore for CSV files)	PIC X(3)
QC160	36-38	OPU	PIC X(3)
QC350	39-44	Entity IRN	PIC X(6)
QC360	45-89	Entity Name	PIC X(45)
QC365	90	Entity Type (optional)	PIC X
	91-300	Filler	PIC X(210)