EMIS MANUAL

Section 6.7:
Miscellaneous Financial (QC/QE/QH/QD) Records

Version 8.1

August 22, 2025

Department of Education & Workforce

EMiS
Education Management Information System

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
8.1	08-22-25	FY26	26-79	Updated to accommodate CSV file reporting.
8.0	07-01-24	FY25	25-97	Updated Department name and logo (ODE to DEW).
7.4	7/6/23	FY24	24-7	Deleted Schedule of Federal Assistance.
7.3	7/1/22	FY23	NA	Posted for FY23.
7.2	7/1/21	FY22	NA	Posted for FY22.
7.1	7/1/20	FY21	NA	Posted for FY21.
7.0	6/29/20	FY20	NA	Posted for FY20.
6.0	7/2/18	FY18	57809	Options for QC760 were updated incorrectly to $500,000. This has now been corrected to $750,000.
6.0	7/2/18	FY19	NA	Posted for FY19.
5.0	6/15/18	FY18	57809	Updated valid options for Total Federal Receipt Group (QC760).
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	5/15/14	FY14H	1014	Updated per earlier H reporting.

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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6.7 MISCELLANEOUS FINANCIAL (QC/QE/QH/QD) RECORDS

Required Collections
The Miscellaneous Financial (QC/QE/QH/QD) Records are to be reported in the Financial (H) Collection. These records are reported with the QE, QH, and QD record types if they are being loaded into EMIS in comma separated value (CSV) format. The contents of the QE, QH, and QD record type CSV files are defined with element numbers that still begin with QC.

GENERAL GUIDELINES

Exhibit 1 – Cash and Fund Balance Reconciliation – End of Fiscal Year
Cash and Fund Balance Reconciliation is designed to disclose the position of the school district as of the last day of the fiscal year.

Statement R
Statement R is a civil proceedings information sheet that contains all data pertaining to any civil proceedings pending in court involving the Board of Education.

Table 1.

Data Element	Definition
Cash on Hand	The amounts of Petty Cash, Change Cash and Cash with Fiscal Agent [amount of money evidenced by warrants recorded in the fiscal agent's records on behalf of the Board, but not charged against the fiscal agent's depository (bank) balance] is listed.
Total Balances, End of Year	The sum of the "Total Depository Balances," "Total Adjustments to Bank Balance," "Total Investments and Total Cash on Hand."
Fund Balances	The fund balances are totaled by classification and are listed in the Sub-total's column.
Total Balances of all Cash and Investments, End of Year	The Total Balances All Funds.
Other Depository Balances	The total of the depository (bank) balances, of the payroll, other clearance accounts, bond and coupon accounts.

EXHIBIT 1: CASH AND FUND BALANCE RECONCILIATION – END OF FISCAL YEAR

Number	Position	Name	PIC/Size
	1-35	Filler	PIC X(35)
QC370	36-67	Depository Name For Lines 1-99, 200-298	PIC X(32)
QC380	68-79	Amount	PIC S9(9)V99(s)
	80-300	Filler	PIC X(221)

STATEMENT R: CIVIL PROCEEDINGS - CASE

Number	Position	Name	PIC/Size
	1-35	Filler	PIC X(35)
QC830	36-55	Case Number	PIC X(20)
QC840	56-85	Court Name	PIC X(30)
	86-190	Plaintiff/Defendant (Occurs 5 times –must include 5 pairs of Type and Name values or placeholders in CSV file)	
QC850		Plaintiff/Defendant Type	PIC X
QC860		Plaintiff/Defendant Name	PIC X(20)
QC870	191	Capacity of Board (Either "P" or "D")	PIC X
QC880	192-203	Total Expense for Proceedings (through current fiscal year)	PIC S9(9)V99(s)
QC890	204-215	Expense for Proceedings (for current fiscal year)	PIC S9(9)V99(s)
	216-300	Filler	PIC X(85)

STATEMENT R: CIVIL PROCEEDINGS - DESCRIPTION

Number	Position	Name	PIC/Size
	1-35	Filler	PIC X(35)
QC830	36-55	Case Number	PIC X(20)
QC900	56-300	Description of Proceedings	PIC X(245)

SCHEDULES

Name	Schedule Number	Schedule Sequence	Schedule Frequency	Line Number
Operational Unit	OPU	AAC	1	*1 to 999
Cash Record	CSH	AAE	1	1
Expenditure Record	EXP	AAL	1	1
Receipt Record	RCT	AAP	1	1
Exhibit 1	EX1	AAZ	1	*1-126, 200-299
Statement R – Case	STR	ZBZ	*1 to 999	*1
Statement R – Descrip	STR	ZBZ	*1 to 999	*2 to 999
Capital Assets	CAP	CAC	1	1

See Notes.

NOTES: SCHEDULE FREQUENCY

	Statement R
	1 to 999 (Increase by 1 for each proceeding. Case data and description must have same frequency number for the same proceeding.)
	~~Operational Unit~~
-	~~1 to 999 (Increase with each (OPU)~~
	Exhibit 1
Gross Depository Balance	1 98
Total Depository Balance	99
Adjustments to Bank balances	100-103
Investments	104-108
Cash on hand	109-112
Total balances end-of-year	113
Governmental Fund types	114-119
Proprietary Fund types	120-122
Fiduciary fund types	123-125
Total balances All funds	126
Other depository Balances	200-298
Total other depository	299
	Statement R
Case Data	1
Description	2 - 999 (Increase with each 248 characters of description)

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 Miscellaneous Financial Records, the following field must be unique.

Record Name	Record	Required Fields	Number
Exhibit 1		Line Number ~~(None beyond position 35)~~	QC070
Statement R (header)		Schedule Frequency ~~(None beyond position 35)~~	QC060
Statement R (description)		Schedule Frequency Line Number ~~(None beyond position 35)~~	QC060 QC070

6.7 MISCELLANEOUS FINANCIAL RECORDS 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; for CSV files, "QE" for Exhibit 1, "QH" for Statement R Case, and "QD" for Statement R Description	
	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 all CSV files)	PIC X(3)
QC060	26-28	Schedule Frequency (filler to ignore for QE CSV files)	PIC 9(3)
QC070	29-32	Line Number (filler to ignore for QH CSV files)	PIC 9(4)
QC080	33-35	Schedule Number (filler to ignore for all CSV files)	PIC X(3)
	36-300	Filler	PIC X(265)