## EMIS Manual Chapter 6 Element List

### 6.2 CASH (QC) RECORD
- Current Cash Encumbered
- Current Fund Balance
- Current Payables (optional)
- District Account Description
- District IRN
- Fiscal Year Expenditures
- Fiscal Year Receipts
- Fund
- Fund Class
- July 1 Cash Balance
- Line Number
- ODE Brief Description
- Schedule Frequency
- Schedule Number
- Schedule Sequence
- Special Cost Center

### 6.3 EXPENDITURE (QC) RECORD
- Current Encumbered
- District IRN
- Fiscal Year Actual Expenditures
- Fiscal Year Total Appropriation
- Function
- Fund
- General Fund Debt-Bond Retire Fund
- Instructional Level
- Job
- Line Number
- Object
- Operational Unit
- Prior Fiscal Year Encumbered
- Schedule Frequency
- Schedule Number
- Schedule Sequence
- Special Cost Center
- Subject

### 6.4 RECEIPT (QC) RECORD
- Debt Retirement/General Fund
- District IRN
- Fiscal Year Actual Receipts
- Fiscal Year Estimated Revenue
- Fiscal Year Receivables (Optional)
- Fund

### 6.5 OPERATIONAL UNIT DESCRIPTION (QC) RECORD
- District IRN
- Entity IRN
- Entity Name
- Entity Type (optional)
- Line Number
- OPU
- Schedule Frequency
- Schedule Number
- Schedule Sequence

### 6.7 MISCELLANEOUS FINANCIAL (QC) RECORD
- District IRN
- Line Number
- Schedule Frequency
- Schedule Number
- Schedule Sequence

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