

ODE EMIS MANUAL

Section 6.7: Miscellaneous Financial Records Overview



Version 1.0
September 8, 2012

REVISION HISTORY

The revision history provides a means for the readers to easily navigate to the places in the manual where updates have occurred. Where there has been a significant change or update it will be highlighted. Minor changes, such as typos, formatting, and grammar are not highlighted.

Version	Date	Effective Date (FY & Reporting Period)	Change #	Description

6.7 MISCELLANEOUS FINANCIAL RECORDS

Required Reporting Periods

The Miscellaneous Financial Records are to be reported in the July (H) reporting period.

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.

Schedule of Federal Assistance

Listing of federal programs and governmental agency administering the program monies. Occurs in Summary and Detail.

Table 1.

Data Element	Definition
Entity Name (QC360)	District or subdivision receiving funds.
County Name (QC740)	County in which district is located.
Fiscal Year Ending (QC750)	Fiscal year in which report is being made.
Total Federal Receipt Group (QC760)	Federal agency that administers program.
CFDA Number (QC780)	Five-digit number from grantor that identifies that program.
Grant Title (QC790)	Description of and name given to the federal program supplying federal monies.
USAS Fund (QC110)	Fund which receives the federal monies.
USAS Special Cost Center (QC120)	Special cost center for fund, if applicable.
Federal Contribution Received in Current Fiscal Year (QC810)	All monies received and available for expenditures during the current fiscal year.
Federal Expenditure during current Fiscal Year (QC820)	Amount of Expenditures of federal funds.

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 2.

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)

SCHEDULE OF FEDERAL ASSISTANCE PROGRAMS: SUMMARY

Number	Position	Name	PIC/Size
	1-35	Filler	PIC X(35)
QC360	36-65	Entity Name	PIC X(30)
QC740	66-75	County Name	PIC X(10)
QC750	76-79	Fiscal Year Ending, e.g., 2010 (CCYY)	PIC X(4)
QC760	80	Total Federal Receipt Group	PIC X
QC770	81-300	Comments	PIC (220)

SCHEDULE OF FEDERAL ASSISTANCE PROGRAMS: DETAIL

Number	Position	Name	PIC/Size
	1-35	Filler	PIC X(35)
QC780	36-40	CFDA Number	PIC X(5)
QC790	41-70	Grant Title	PIC X(30)
QC110	71-73	Fund	PIC X(3)
QC120	74-77	Special Cost Center	PIC X(4)
QC810	78-89	Federal Contribution Received in Current Fiscal Year	PIC S9(9)V99(s)
QC820	90-101	Federal Expenditure during current Fiscal Year	PIC S9(9)V99(s)
	102-300	Filler	PIC X(199)

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)	
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
Federal Asst. – Summary	FAS	YAZ	1	*1
Federal Asst. – Detail	FAD	ZAZ	*1 to 999	1
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

	Federal Assistance Schedules
Summary	1
Detail	1 to 999 (Increase by one for each program)
	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
	Federal Assistance Schedules
Detail	1 - 999 (Increase by 1 for each record)
	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 ODE. For the Miscellaneous Financial Records, the following field must be unique.

Record Name	Record	Required Fields	Number
Exhibit 1		(None beyond position 35)	
Schedule of Federal Assistance Summary		(None beyond position 35)	
Schedule of Federal Assistance Detail		CFDA Number	QC780
Statement R (header)		(None beyond position 35)	
Statement R (description)		(None beyond position 35)	

6.7 MISCELLANEOUS FINANCIAL RECORDS

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., 2010 (CCYY)	PIC X(4)
QC030	16	Reporting Period	PIC X
		H - July	
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)
	36-300	Filler	PIC X(265)