

# ODE EMIS MANUAL

## Financial Records

**The Financial Records EMIS Manual Sections contained in this document.<sup>1</sup>**

§			Version, Posted Date
6.1	Financial Records Overview	N/A	4.0, 5/3/17
6.2	Cash Record	QC	4.0, 9/13/17
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<sup>1</sup> It is important to note that—in rare instances—the sections contained within this document may not be those most recently published for the given fiscal year. Be sure to make note of the posted date of this document compared to the posted dates in the content area tables on the EMIS Manual webpage.

# **ODE EMIS MANUAL**

## **Section 6.1: Financial Records Overview**



**Version 4.0**  
May 3, 2017

## 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 red text for additions and strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

Version	Date	Effective Date (FY & Data Set)	Change #	Description
<u>4.0</u>	<u>5/3/17</u>	<u>FY17</u>	<u>44633</u>	<u>Track sponsorship revenue and expenditures.</u>
<u>4.0</u>	<u>5/3/17</u>	<u>FY17</u>	<u>46035</u>	<u>Added reporting information for Maintenance of Effort Calculations.</u>
3.1	3/7/16	FY16		Added Coming Changes section.
3.0	12/10/15	FY15		Updated link to USAS Manual.
2.0	5/14/14	FY14H	1006	Updated required level of coding for function codes in accordance with USAS Manual.

## COMING CHANGES

The coming changes sections of the EMIS Manual provide a means to share with the field currently known information about upcoming changes. The final details of these changes have not all been determined at this time, however, those currently known are included here. Once all relevant details of the change(s) are known, the main text of the EMIS Manual section will be updated and the change(s) will be removed from this list.

*At this time, there are no additional FY17 EMIS changes known to impact the Financial Records Overview.*

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## 6.1 FINANCIAL RECORDS OVERVIEW

### UNIFORM SCHOOL ACCOUNTING SYSTEM

The Uniform School Accounting System (USAS) structure involves an account number with distinct dimensions. To meet the requirements of ORC §3301.0714, it will be necessary for school districts to maintain their financial records at specified minimum levels of detail for each dimension. The detail for each of the dimensions is listed below. The requirements for the function code of expenditures are listed in a table followed by the requirements for the receipt information. This information can be found in the next section.

The requirements for some code sets are listed in the USAS Manual (which can be found on the Ohio Auditor’s website at <https://ohioauditor.gov/publications.html> by searching for “Uniform School Accounting System User Manual”) and technical bulletins issued since the publication of the manual.

#### ***Fund***

A three-digit code assigned by the State Auditor’s Office to assure money is spent for the purposes specified.

#### ***Function***

Additional information on the function code valid options can be found in the USAS Manual.

A function code is a four-digit code that classifies expenditures for comparisons of data. The number of digits following the function code indicates the degree of specificity needed when reporting expenditures. A number less than four indicates that the record can be rolled up to a higher level, as indicated by the two-digit or three-digit sub-heading described in the USAS Manual.

1100 - 2 Digits	2180 - 4 Digits	3300 - 2 Digits
1210 - 4 Digits	2190 - 3 Digits	3400 - 2 Digits
1230 - 3 Digits	2210 - 4 Digits	3900 - 2 Digits
1240 - 3 Digits	2300 - 2 Digits	4100 - 2 Digits
1250 - 4 Digits	2400 - 4 Digits	4300 - 2 Digits
1270 - 3 Digits	2500 - 2 Digits	4500 - 3 Digits
1280 - 3 Digits	2600 - 2 Digits	4600 - 2 Digits
1290 - 3 Digits	2700 - 2 Digits	5000 - 2 Digits
1300 - 3 Digits	2810 - 3 Digits	6000 - 2 Digits
1400 - 3 Digits	2820 - 4 Digits	7100 - 2 Digits
1900 - 3 Digits	2830 - 3 Digits	7200 - 2 Digits
2110 - 3 Digits	2840 - 3 Digits	7300 - 2 Digits
2120 - 3 Digits	2850 - 3 Digits	7400 - 3 Digits
2130 - 3 Digits	2890 - 3 Digits	7500 - 2 Digits
2140 - 3 Digits	2900 - 3 Digits	7600 - 2 Digits
2150 - 3 Digits	3100 - 3 Digits	7700 - 2 Digits
2170 - 3 Digits	3200 - 3 Digits	7900 - 3 Digits

### **Object Code**

The object code is a three-digit code assigned by the Auditor's Office that defines an expenditure as "goods or services. Additional information on the valid options for the object codes can be found in the USAS Manual." A minimum of two significant digits is required for all object codes except those listed below. Three significant digits are required in the following areas:

- 111, 113 – Salaries, certificated/licensed – regular & supplemental
- 112, 114 – Substitutes and Overtime – certificated/licensed
- 141, 143 – Salaries, non-certificated/licensed – regular & supplemental
- 142, 144 – Substitutes and Overtime – non-certificated/licensed
- 45X – Utilities
- 47X – Tuition
- 81X – Redemption
- 82X – Interest
- 83X – Other Debt Service Payments
- 94X – Grant payments to other districts/organizations/Individuals
- 96X – Discount on Debt

### **Special Cost Center**

A special cost center is a four-digit code that tracks costs for temporary or specific needs in defining funds. This code is required by state and federal mandates to subdivide funds into project year, etc.

Beginning with FY17, any EMIS reporting entity that sponsors a community school must report all revenue and expenditures related to that sponsorship with a Special Cost Center value of 9886.

### **Subject**

The subject is indicated by a six-digit code that identifies specific educational costs. The major subject areas (e.g., math, science, etc.) will be used for grades 9-12. Two digits are required for all major subject areas as well as elementary physical education, art, and music.

### **Operational Unit (OPU)**

The operation unit is indicated by a three-digit code that identifies the permanent operational entity (e.g., building, office, etc.).

- Building or logical physical unit
- If expenditure is not limited to a specific number of buildings, then no OPU is required and the district-wide/undistributed OPU will be assumed.

### **Instructional Level**

The instructional level is indicated by a two-digit code that specifies the various grade levels or educational levels in the district. Valid options can be found in the USAS Manual.

### **Job Assignment**

The job assignment is a three-digit code to relate staff costs to assigned activity. (Not required.)

***Receipt Codes***

A receipt code is four-digit code that classifies receipts by source and type for the various funds to which they are applied.

Additional information about the receipt codes can be found in the USAS Manual.

1110 - 4 Digits	2000 - 2 Digits
1120 - 3 Digits	3100 - 3 Digits
1130 - 3 Digits	3200 - 4 Digits
1190 - 3 Digits	3300 - 2 Digits
1200 - 4 Digits	3400 - 2 Digits
1300 - 4 Digits	4100 - 3 Digits
1400 - 3 Digits	4200 - 3 Digits
1500 - 4 Digits	4300 - 2 Digits
1600 - 3 Digits	4400 - 2 Digits
1700 - 3 Digits	5100 - 2 Digits
1800 - 3 Digits	5200 - 3 Digits
1900 - 4 Digits	5300 - 2 Digits

**ODE USES OF FINANCIAL DATA**

***Required Reporting Detail for Maintenance of Effort Calculations***

ODE uses expenditure data submitted in EMIS to determine if an LEA has met the requirements for Maintenance of Effort (MOE) for various federal programs. If an LEA does not meet MOE requirements, the LEA can face financial consequences related to that federal program.

In order for MOE to be evaluated, LEAs must report a minimum level of detail in the expenditure data so that the filters used to determine which expenditures demonstrate meeting MOE can identify the expenditures accurately. Specific information for each program follows.

***Special Education MOE Included Expenditures.***

Expenditures that have values for Fund, Function, and Object in the following listing will be included in the special education MOE calculation. If expenditures related to special education are not reported with these codes, they will not be included, and the LEA will be at greater risk of failing MOE.

- Fund: 001-300, 400-499, 504, and 532.
- Function: 1230-1239, 1240-1249, 1280, 1290, 1330-1339, 1350, 2140-2149, 2150-2159, 2180-2187, 2416, 2417, 2821, and 3412.
- Object: 100 -190, 200-292, 400-499, 500-590, 600-690, and 844

***Title I MOE Included Expenditures.***

Expenditures that are “Included” for ODE’s Expenditure Per Pupil (EPP) calculation are also used for the Title I MOE calculation, with one exception. For MOE, only Funds 001 and 016 are included—all other funds are excluded. If expenditures are not reported with these codes, they will not be included, and the LEA will be at greater risk of failing MOE.

The EPP rules can be found on the Department’s website. Go to ODE Home > Finance & Funding > Finance Data & Information > Expenditure and Revenue > Expenditure Per Pupil Rankings or search for “expenditure per pupil rankings” from the search box on any of the Department’s webpages. Once you have navigated to this page, look under Resources for the Expenditure Reporting Classification Chart.



# **ODE EMIS MANUAL**

## **Section 6.2: Cash (QC) Record**



**Version 4.0**  
September 13, 2017

## 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 red text for additions and strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

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<u>4.0</u>	<u>9/13/17</u>	<u>FY17</u>	<u>NA</u>	<u>No FY17 changes.</u>
3.1	3/7/16	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.
1.1	8/20/2013	FY13H	1027	Added file layout content missed during conversion to new manual format.

## COMING CHANGES

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*At this time, there are no additional FY17 EMIS changes known to impact the Cash (QC) Record.*

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## 6.2 CASH (QC) RECORD

To be provided for each Fund/Special Cost Center.

### **Required Collection Request**

The Cash Record is to be reported for the Financial (H) Collection Request.

### **General Guidelines**

<b>Data Element</b>	<b>Definition</b>
Transaction Indicator -This element is not submitted to ODE.)	Numerical identifier to denote specific accounting transaction.
Fund (QC110)	Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
Special Cost Center (QC120)	Four-digit code that tracks costs for temporary or specific needs in defining funds.
Account Description This element is not submitted to ODE.)	Description of account structure as maintained by State Auditor.
Fund Type - This element is not submitted to ODE.)	Funds shall be one of the following types: Governmental, Fiduciary, or Proprietary.
ODE Brief Description (QC185)	Description of Fund/Special Costs Center based on a list found in 6.7 Miscellaneous Financial Records.
Fund Class (QC200)	G - General Fund S - Special Revenue C - Capital Project D - Debt Service A - Agency E - Enterprise I - Internal Service P - Permanent R - Private Purpose Trust V - Investment Trust W - Pension Trust
July 1 Cash Balance (QC 210)	Beginning fiscal year available cash
Fiscal Year Receipts (QC220)	Receipts capable of being expended
Fiscal Year Expend (QC230)	Monies expended during fiscal year for goods or services.
Current Cash Encumbered (QC240)	Monies encumbered for orders in process.
Current Fund Balance (QC250)	Balance of particular fund at given time.
Current Payables (QC260)	Invoices for goods/services received and not yet (optional) paid.

<b>ODE Brief Description</b>				
<b>Fund</b>	<b>USAS Fund Description</b>	<b>Program</b>	<b>QC185</b>	<b>Appropriation Line Item/CFDA</b>
025	Computer Network - ITCs	Basic Subsidy	BASU	200-426
025	Computer Network - ITCs	Nonpublic Communications	DANC	200-426
025	Computer Network - ITCs	Other Non-OECN Related	ONOR	200-426
025	Computer Network - ITCs	Other OECN Related	OOR	200-426
025	Computer Network - ITCs	Public Communications-DS3	DAPD	200-426

ODE Brief Description				
Fund	USAS Fund Description	Program	QC185	Appropriation Line Item/CFDA
025	Computer Network - ITCs	Public Communications-other	DAPC	200-426
025	Computer Network - ITCs	Union Catalog-INFOhio	UCIO	200-426
025	Computer Network - ITCs	EMIS	EMIS	200-446
025	Computer Network - ITCs	Third Frontier Network	TFN	200-446
025	Computer Network - ITCs	Other Computer Network - ITCs	*	
401	Auxiliary Services	Auxiliary Services	AUX	200-511
401	Auxiliary Services	Nonpublic Administrative Cost	NAC	200-532
401	Auxiliary Services	Mobile Units	ASMU	200-659
401	Auxiliary Services	Other Auxiliary Services	*	
414	Adult High School	Adult Basic Literacy	ABL	200-509
414	Adult High School	ESOL	ESOL	200-509
414	Adult High School	Other Adult High School	*	
416	Teacher Development	Educator Recruitment	ER	200-410
416	Teacher Development	Local knowledge/skills-based	LKS	200-410
416	Teacher Development	National Teacher Board Certification	NTBC	200-410
416	Teacher Development	Ohio University Leadership Program	OULP	200-410
416	Teacher Development	Profession Development - Literacy	PDL	200-433
416	Teacher Development	Reading Recovery Training Network	RR	200-433
416	Teacher Development	Reading/Writing Improvement	RWI	200-433
416	Teacher Development	RPDC	RPDC	200-410
416	Teacher Development	School districts in academic emergency	AE	200-410
416	Teacher Development	Training School Administrators	TSA	200-410
416	Teacher Development	Other Teacher Development	*	
431	Gifted Education	Gifted ID	GID	200-521
431	Gifted Education	Gifted Units	MS	200-521
431	Gifted Education	Research and Demonstration	RD	200-521
431	Gifted Education	Summer Sch for Gifted	SSG	200-521
431	Gifted Education	Summer Honors Inst	SHI	200-521
431	Gifted Education	Other Gifted Education	*	
438	Early Learning Initiative program	Early Learning Initiative program Traditional	HDSTT	200-663
438	Early Learning Initiative program	Early Learning Initiative program - Start Up	HDSTUP	200-449
438	Early Learning Initiative program	Early Learning Initiative program - Support	HDSTSP	200-663
438	Early Learning Initiative program	Early Learning Initiative program Plus	HDSTP	200-663
447	DPIA	Breakfast	BREAK	200-520
447	DPIA	DPIA	DPIA	200-520
447	DPIA	School Choice	SC	200-520
447	DPIA	Children's Hunger Alliance	CHA	200-520
447	DPIA	Other DPIA	*	
450	School Net	Education Technology	ET	228-539
450	School Net	Instructional Resources	IR	228-539

ODE Brief Description				
Fund	USAS Fund Description	Program	QC185	Appropriation Line Item/CFDA
450	School Net	Ohio K-12 Network	OKN	228-539
450	School Net	Ohio School Net Plus	OSNP	Tobacco
450	School Net	Other School Net	*	
451	OECN Communication	Public Communications	PC	200-426
451	OECN Communication	Third Frontier Network	TFN	200-446
451	OECN Communication	Other OECN Communication	*	
459	Ohio Reads	Ohio Reads Grants	ORG	200-566
459	Ohio Reads	OhioReads Admin/Volunteer Support	ORAVS	200-445
459	Ohio Reads	Research Based Reading Mentoring	RBRM	200-445
459	Ohio Reads	OhioReads Comm Match	ORCM	200-445
459	Ohio Reads	Other Ohio Reads	*	
460	Summer Intervention	Academic Emergency	AF	200-513
460	Summer Intervention	Intervention Services	IS	200-513
460	Summer Intervention	Read Baby Read	RBR	200-513
460	Summer Intervention	Other Summer Intervention	*	
461	Career-Technical Education Enhancement	Career Development	CD	200-545
461	Career-Technical Education Enhancement	Supplemental Equipment Funds	SEQ	200-545
461	Career-Technical Education Enhancement	Fifth Quarter	FQ	200-545
461	Career-Technical Education Enhancement	High Schools that Work	HSTW	200-545
461	Career-Technical Education Enhancement	OCIS	OCIS	200-545
461	Career-Technical Education Enhancement	JOGS	JOGS	3V0
461	Career-Technical Education Enhancement	Tech Prep	TP	200-545
461	Career-Technical Education Enhancement	Other CTE Enhancement	*	
463	Alternative Schools	Amer-I-Can	AIC	200-421
463	Alternative Schools	Toledo Tech	TT	200-421
463	Alternative Schools	Urban School Districts	USD	200-421
463	Alternative Schools	Rural and Suburban	RSUB	200-421
463	Alternative Schools	Ohio Alternative Educ Challenge Grant	OAEC	200-421
463	Alternative Schools	Youth Opportunities United	YOU	200-421
463	Alternative Schools	Other Alternative Schools	*	
464	School Improvement Models	Big City School Program	BCSP	200-431
464	School Improvement Models	Early College High School	ECHS	200-431
464	School Improvement Models	High School Transformation	HST	200-431
464	School Improvement Models	IMPR Solutions Urban Students	IMPR	200-431
464	School Improvement Models	Ohio's Rural Appalachia Leadership	ORAL	200-431
464	School Improvement Models	Southern State Community College	SSCC	200-431

ODE Brief Description				
Fund	USAS Fund Description	Program	QC185	Appropriation Line Item/CFDA
464	School Improvement Models	Other School Improvement Models	*	
464	School Improvement Models	GRAD	GRAD	200-431
464	School Improvement Models	LEAF	LEAF	200-431
464	School Improvement Models	Technical Assistance	TA	200-431
499	Miscellaneous State	Academic Standards	AS	200-427
499	Miscellaneous State	American Sign Language	ASL	200-441
499	Miscellaneous State	American Sign Language- Pilot Projects	ASLP	200-441
499	Miscellaneous State	Child Care Licensing	CCL	200-442
499	Miscellaneous State	Community Schools Start Up	CSS	200-455
499	Miscellaneous State	Eddie Eagle Gun Safety Pilot Program.	EESGP	200-578
499	Miscellaneous State	Emergency Loan Interest Subsidy	ELIS	200-558
499	Miscellaneous State	GED Testing/Adult High School	GED	200-447
499	Miscellaneous State	Miscellaneous	MISC	
499	Miscellaneous State	OGT Practice Test	OGT	200-437
499	Miscellaneous State	Assessment	ASMT	200-437
499	Miscellaneous State	Report Card Distribution	RCD	200-439
499	Miscellaneous State	Safe and Supportive Schools	SSS	200-578
499	Miscellaneous State	Safe School Center	SSC	200-578
499	Miscellaneous State	Safe School Help Line	SSHL	200-578
499	Miscellaneous State	Teaching Success Commission Initiatives	TSCI	200-452
499	Miscellaneous State	Waterford Early Reading Program	WERP	200-433
499	Miscellaneous State	Ohio Mathematics Academy Program	OMAP	200-433
499	Miscellaneous State	Teachers On Loan	TOL	200-427
499	Miscellaneous State	Jennings Ohio Learning First Alliance	JOLFA	200-615
499	Miscellaneous State	Reggio Amelio Grant	RAG	200-615
499	Miscellaneous State	National Assoc State Bds Grant	NASBG	200-615
499	Miscellaneous State	Cleve Foundation Schools of Promise Network	CFSPN	200-615
499	Miscellaneous State	Gund Schools of Promise Network	GSPN	200-615
499	Miscellaneous State	Jennings Schools of Promise Network	JSPN	200-615
499	Miscellaneous State	RJ Wean Foundation	RJWF	200-615
499	Miscellaneous State	Interagency Spt - Child Abuse Detection Tng	CADT	200-633
499	Miscellaneous State	Motorcycle Safety	MOTOR	
499	Miscellaneous State	Guidance and Testing	GT	200-610
499	Miscellaneous State	Adult High School	AHS	200-509
499	Miscellaneous State	Bowling Green CSD Preschool	BG	200-540
499	Miscellaneous State	Jason Project	JASON	200-427
499	Miscellaneous State	Language & Literacy Intervention	LLI	200-540
499	Miscellaneous State	Educational Media Centers	MEDIA	200-431
499	Miscellaneous State	Ohio Science Institute	OSI	200-427
499	Miscellaneous State	Project Lead The Way	PLTW	200-427
499	Miscellaneous State	Other State Miscellaneous	*	
572	Comprehensive School Reform - Title I, Part F	Comprehensive School Reform - Title I, Part F	CSR	84.332

ODE Brief Description				
Fund	USAS Fund Description	Program	QC185	Appropriation Line Item/CFDA
572	Homeless Children	Homeless Children	HC	84.196
572	Improvement of Basic Programs - Title I Part A	Improvement of Basic Programs - Title I Part A	IBP	84.010
572	Neglected & Delinquent Children/Youth Title I Part D	Neglected & Delinquent Children/Youth Title I Part D	NDCY	84.013
572	Even Start	Title I, Part B-3	ESOLT	84.213
572	Title I	Other Title I	*	
599	Miscellaneous Federal	21st Century Community Learning Centers-T IV-B	LC	84.287
599	Miscellaneous Federal	Character Education	CE	84.215
599	Miscellaneous Federal	Community Schools	CS	84.282
599	Miscellaneous Federal	Community Service Grants Title IV Part A-2	CSG	84.184C
599	Miscellaneous Federal	Education Technology Title II Part D	ETT	84.318
599	Miscellaneous Federal	Reading First - Title I-B	RF	84.357
599	Miscellaneous Federal	Rural and Low Income - Title VI, Part B-2	RLI	84.358
599	Miscellaneous Federal	Other Federal	*	
599	Miscellaneous Federal	Tchr Quality Enhancement	TQE	84.336
599	Miscellaneous Federal	State Prog Improvement	SPI	84.323
599	Miscellaneous Federal	Program Improvement	PGMI	84.330
599	Miscellaneous Federal	Troops to Teachers - DOD	TOTD	12.630
599	Miscellaneous Federal	Troops to Teachers - USDE	TOTUS	84.215K
599	Miscellaneous Federal	Occupational & Employment Information - ACRN	OEI	84.346
599	Miscellaneous Federal	Workforce Investment Act	WIA	17.258
599	Miscellaneous Federal	Learn & Serve America	LSA	94.004
599	Miscellaneous Federal	Math/Science Partnerships	MSP	84.366
599	Miscellaneous Federal	State Homeland Security	SHS	16.007
599	Miscellaneous Federal	Charter College	CCOLL	84.215K
599	Miscellaneous Federal	Refugee Impact	RIM	93.576
599	Miscellaneous Federal	Hurricane Relief	HKR	84.938

### Defining a Unique Record

Each EMIS record has specific fields that must be unique on each row of data reported to ODE. For the Cash Record, each combination of values in the following fields must be unique.

Record Name	Record	Required Fields	Number
Cash Record		Cash Receipts Fund	QC110
		Special Cost Center	QC120



## 6.2 CASH (QC) RECORD OVERVIEW 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., 2010 (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)
QC185	45-65	ODE Brief Description	PIC X(21)
QC190	66-151	District Account Description	PIC X(86)
QC200	152	Fund Class	PIC X
QC210	153-164	July 1 Cash Balance	PIC S9(9)V99(s)
QC220	165-176	Fiscal Year Receipts	PIC S9(9)V99(s)
QC230	177-188	Fiscal Year Expenditures	PIC S9(9)V99(s)
QC240	189-200	Current Cash Encumbered	PIC S9(9)V99(s)
QC250	201-212	Current Fund Balance	PIC S9(9)V99(s)
QC260	213-224	Current Payables (optional)	PIC S9(9)V99(s)
	225-300	Filler	PIC X(76)

# **ODE EMIS MANUAL**

## **Section 6.3: Expenditure (QC) Record**



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September 13, 2017

## REVISION HISTORY

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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	Clarify OPU usage for all zeros and building-level OPUs.
2.0	5/14/14	FY14H	1005/1006	Deleted function codes no longer used, added new function codes, added function codes that now require an OPU, condensed function codes that can now be reported at a lower level of detail.
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 coming changes sections of the EMIS Manual provide a means to share with the field currently known information about upcoming changes. The final details of these changes have not all been determined at this time, however, those currently known are included here. Once all relevant details of the change(s) are known, the main text of the EMIS Manual section will be updated and the change(s) will be removed from this list.

*At this time, there are no additional FY17 EMIS changes known to impact the Expenditure (QC) Record.*

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## 6.3 EXPENDITURE (QC) RECORD

To be provided for each account number as indicated in the financial detail documentation.

### **Required Collection Request**

The Expenditure Record is to be reported for the Financial (H) Collection Request.

### **General Guidelines**

**Table 1.**

<b>Data Element</b>	<b>Definition</b>
Transaction Indicator - This element is not submitted to ODE.	Numerical identifier to denote specific accounting transaction.
Fund (QC110)	Three-digit code assigned by the State Auditor’s Office to assure money is spent for the purposes specified.
Special Cost Center (QC120)	Four-digit code that tracks costs for temporary or specific needs in defining funds.
Function (QC130)	Four-digit code which classifies expenditures for comparisons of data.
Object (QC140)	Three-digit code assigned by Auditor’s Office to define expenditure as “goods or service”.
Subject (QC150)	Six-digit code which identifies specific educational costs.
Operational Unit (QC160)	Three-digit code which identifies the permanent operational entity.
Instructional Level (QC170)	Two-digit code which specifies the various grades or educational levels in the district.
Job (QC180)	Three-digit code to relate staff costs to assigned activity.
Prior Fiscal Year Encumbered (QC270)	(Also known as previous year carry-over appropriation) Monies encumbered from previous fiscal year and carried-over into new fiscal year.
Fiscal Year Total Appropriation (QC280)	Budget showing projected spending for current fiscal year.
Fiscal Year Actual Expenditure (QC290)	Total monies expended for fiscal year.
Current Encumbered (QC300)	Monies encumbered, but goods/services not received.

## **EXPENDITURES**

The following table indicates whether the subject code, operational unit, and instructional level for each function and object combination is required for EMIS reporting. If the letters “S, O, or I” are shown, that detail is required. Fund code will always be reported. If Special Cost Centers are used to distinguish funds, they will also be reported. If a “P” appears, that detail will be prorated by the Ohio Department of Education. If an operational unit is required, the OPU code that is reported must also be reported in the Operational Unit Description Record. If the expenditure is district-wide in nature, then the OPU reported for the expenditure must be “000”.

**Table 2. Codes Used in the Following Tables**

<b>Code</b>	<b>Definition</b>
S	Subject Code
O	Operational Unit (OPU)

Code	Definition
I	Instructional Level (Required for Elementary)
P	State will prorate cost
X (in Object Codes)	Significant-digit required
NA	No expenditures in this area
BLANK	Function/object to the levels shown is required

**Note.** \*Subject code is required for all high school teachers. Subject code is also required of any middle school/junior high school teacher (grade levels 6 through 8), and elementary teachers who teach specific subjects (e.g., physical education, music, art). Where subject code is required, use two significant digits. Instructional level is required for all other elementary/middle school/junior high school teachers.

**Table 3. Regular Education**

Function Code	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
<b>1100</b>	*SO/OI	P	O	P	N/A	P	*SO/OI	O	O	O	N/A	O

**Table 4. Special Education**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
<b>1230</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O
<b>1240</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O
<b>1251</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O
<b>1252</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O
<b>1259</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O
<b>1270</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O
<b>1290</b>	O	P	O	P	N/A	P	O	O	O	O	N/A	O

**Table 5. Career-Technical Education**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
<b>1310</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
<b>1330</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
<b>1340</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
<b>1350</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
<b>1370</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
<b>1380</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O
<b>1390</b>	*SO/OI	P	O	P	N/A	P	SO/OI	O	O	O	N/A	O

**Table 6. Adult/Continuing Education**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1410	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1420	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1430	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1440	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1450	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1460	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1490	O	P	O	P	N/A	P	O	O	O	O	N/A	O

**Table 7. Other Instruction**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1910	O	P	O	P	N/A	P	O	O	O	O	N/A	O
1990	O	P	O	P	N/A	P	O	O	O	O	N/A	O

**Table 8. Support Services - Pupils**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2110	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2120	*SO	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2121	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2130	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2131	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2140	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2141	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2150	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2151	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2170	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2171	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2180	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2190	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

\*Subject Code 999810 for CTE only; not needed for other.

**Table 9. Support Services Instructional Staff**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2211	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2212	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2213	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2219	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2221	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2222	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2223	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2224	O	P	O	P	N/A	P	NA/	O	O	O	N/A	O
2229	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2231	O	O	O	O	N/A	O	N/A	O	O	O	N/A	O
2240	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2290	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

**Table 10. Support Services – Board of Education**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2300					N/A		N/A	N/A		N/A	N/A	

**Table 11. Support Services - Administration**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
2410					N/A		N/A	N/A			N/A	
2416	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2417	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
2420	O	P	O	P	N/A	P	N/A	N/A	O	O	N/A	O
2490	O	O	O	O	N/A	O	N/A	N/A	O	O	N/A	O



**Table 12. Fiscal Services**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>2500</b>					N/A		N/A	N/A			N/A	

**Table 13. Support Service - Business**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>2600</b>					N/A		N/A	N/A			N/A	

**Table 14. Operation & Maintenance of Plant**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>2700</b>	O	P	O	P	O	O	N/A	N/A	O	O	N/A	O

**Table 15. Support Service - Transportation**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>2800</b>					N/A		N/A	N/A			N/A	
<b>2821</b>	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O
<b>2899</b>	O	P	O	P	N/A	P	N/A	O	O	O	N/A	O

**Table 16. Support Service - Central**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>2910</b>					N/A		N/A	N/A			N/A	
<b>2920</b>					N/A		N/A	N/A			N/A	
<b>2930</b>					N/A		N/A	N/A			N/A	
<b>2940</b>					N/A		N/A	N/A			N/A	
<b>2950</b>					N/A		N/A	N/A			N/A	
<b>2953</b>					N/A		N/A	N/A			N/A	
<b>2970</b>					N/A		N/A	N/A			N/A	
<b>2990</b>					N/A		N/A	N/A			N/A	

**Table 17. Operation of Non-Instructional/Shared Services**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
3110											N/A	
3120											N/A	
3130											N/A	
3190											N/A	
3210											N/A	
3220											N/A	
3230											N/A	
3240											N/A	
3250											N/A	
3260											N/A	
3290											N/A	
3300											N/A	
3400											N/A	
3900											N/A	

**Table 18. Extracurricular Activities**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
4100	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4300	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4510	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4520	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4530	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4540	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4550	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4590	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
4600	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O

**Table 19. Facilities Acquisition & Construction Services**

Function Codes	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
5100	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5200	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5300	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5400	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5500	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5600	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O
5900	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O

**Table 20. Debt Services**

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
<b>6100</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A

**Other Uses of Funds**

- 7100
- 7200
- 7300

**Note.** All functions need three significant digits and will be used with only the 900 object series except the 7600 function which can be used with any object code.

- 7410
- 7420
- 7500
- 7600
- 7700
- 7900

**Note.** The following proration procedures will be used when prorations are necessary for Operational Unit and/or Subject Code for 100 and 200 within a specific Fund/Function/SCC combination.

- Object codes 112-119, 120, 130, 210, and 240 - Same proportion as 111 & 113
- Object codes 142-149, 150, 160, 220, and 250 - Same proportion as 141 & 143
- Object codes 190, 230, 260, 270, 280, and 290 - Same proportion as the sum of the 111, 113, 141, and 143 object codes.

All other prorations will be calculated using the district’s ADM.

If districts choose to use more detail in a particular dimension of the coding system than is required, this detail must be used throughout that dimension or the proration routines used by the Department will be inaccurate. This does not apply to instructional level, which is not currently used for proration by ODE.

When OPU is required but not feasible, use the district-wide/undistributed OPU. When OPU is not required and not reported, the district-wide/undistributed OPU will be assumed.

***Defining a Unique Record***

Each EMIS record has specific fields that must be unique on each row of data reported to ODE. For the Expenditure Record, the following fields must be unique.

Record Name	Record	Required Fields	Number
Expenditure Record		Fund	QC110
		Special Cost Center	QC120
		Function	QC130
		Object	QC140
		Subject	QC150
		Operational Unit	QC160
		Instructional Level	QC170
		Job	QC180

## 6.3 EXPENDITURE (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., 2010 (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)
QC130	45-48	Function	PIC X(4)
QC140	49-51	Object	PIC X(3)
QC150	52-57	Subject	PIC X(6)
QC160	58-60	Operational Unit	PIC X(3)
QC170	61-62	Instructional Level	PIC X(2)
QC180	63-65	Job	PIC X(3)
QC270	66-77	Prior Fiscal Year Encumbered (also known as Previous Year Carry-over Appropriation)	PIC S9(9)V99(s)
QC280	78-89	Fiscal Year Total Appropriation	PIC S9(9)V99(s)
QC290	90-101	Fiscal Year Actual Expenditures	PIC S9(9)V99(s)
QC300	102-113	Current Encumbered	PIC S9(9)V99(s)
QC305	114	General Fund Debt-Bond Retire Fund	PIC X
	115-300	Filler	PIC X(186)

# **ODE EMIS MANUAL**

## **Section 6.4: Receipt (QC) Record**



**Version 4.0**  
September 13, 2017

## 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 red text for additions and strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

Version	Date	Effective Date (FY & Data Set)	Change #	Description
<u>4.0</u>	<u>9/13/17</u>	<u>FY17</u>	<u>NA</u>	<u>No FY17 changes.</u>
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	8/20/2013	FY13H	1027	Added file layout content missed during conversion to new manual format.

## COMING CHANGES

The coming changes sections of the EMIS Manual provide a means to share with the field currently known information about upcoming changes. The final details of these changes have not all been determined at this time, however, those currently known are included here. Once all relevant details of the change(s) are known, the main text of the EMIS Manual section will be updated and the change(s) will be removed from this list.

*At this time, there are no additional FY17 EMIS changes known to impact the Receipt (QC) Record.*

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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 Collection Request***

The Receipt Record is to be reported for the Financial (H) Collection Request.

### ***General Guidelines***

**Table 1.**

<b>Data Element</b>	<b>Definition</b>
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 Unrestrc Grants-In-Aid
3211	Disadvantaged Pupil Impact Aid
3212	Bus Purchase Allowance
3213	School Lunch
3214	Textbook - Instructional Materials
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 ODE. 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., 2010 (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)

# **ODE EMIS MANUAL**

## **Section 6.5: Operational Unit Description (QC) Record**



**Version 4.0**  
September 13, 2017

## 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 red text for additions and strikethroughs for deletions. Minor changes—such as typos, formatting, and grammar corrections or updates—are not marked.

Version	Date	Effective Date (FY & Data Set)	Change #	Description
<u>4.0</u>	<u>9/13/17</u>	<u>FY17</u>	<u>NA</u>	<u>No FY17 changes.</u>
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 coming changes sections of the EMIS Manual provide a means to share with the field currently known information about upcoming changes. The final details of these changes have not all been determined at this time, however, those currently known are included here. Once all relevant details of the change(s) are known, the main text of the EMIS Manual section will be updated and the change(s) will be removed from this list.

*At this time, there are no additional FY17 EMIS changes known to impact the Operational Unit Description (QC) Record.*



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## 6.5 OPERATIONAL UNIT DESCRIPTION (QC) RECORD

### *Required Collection Request*

The Operational Unit Description Record is to be reported for the Financial (H) Collection Request.

### *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 ODE. 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) 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., 2010 (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)
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)

# **ODE EMIS MANUAL**

## **Section 6.6: Capital Assets (QC)**



**Version 4.0**  
September 13, 2017

## REVISION HISTORY

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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

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*At this time, there are no additional FY17 EMIS changes known to impact the Capital Assets (QC).*

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## 6.6 CAPITAL ASSETS QC

### *Required Collection Request*

Capital Assets are to be reported for the Financial (H) Collection Request.

### **GENERAL GUIDELINES**

#### *Schedule of Capital Assets*

This schedule is a capital asset summary. It shows beginning balances, additions, and reductions. It is to be submitted in the Financial (H) Collection Request.

Name	
Capital Assets Code (QC971)	Three character code as defined below
Capital Assets Code Old Balance (QC972)	Starting balance, June 30 prior fiscal year, for this particular Capital Assets Code
Capital Assets Code Additions (QC973)	Amounts to be added for the current fiscal year to the starting balance
Capital Assets Code Deduction (QC974)s	Amounts to be subtracted for the current fiscal year from the starting balance

#### *Capital Assets Code*

Record Field Number	QC971
Definition	An acronym indicating the Capital Asset related to each reported balance, addition, or deduction

#### *Valid Options*

- DBI Depreciable Capital Assets, Buildings and Building Improvements
- DBK Depreciable Capital Assets, Books
- DFE Depreciable Capital Assets, Furniture, Fixtures and Equipment
- DIN Depreciable Capital Assets, Infrastructure
- DLI Depreciable Capital Assets, Land Improvements
- DVE Depreciable Capital Assets, Vehicles
- LBI Accumulated Depreciation, Buildings and Building Improvements
- LBK Accumulated Depreciation, Books
- LFE Accumulated Depreciation, Furniture, Fixtures and Equipment
- LIN Accumulated Depreciation, Infrastructure
- LLI Accumulated Depreciation, Land Improvements
- LVE Accumulated Depreciation, Vehicles
- NDC Capital Assets not being depreciated, Construction in Progress
- NDL Capital Assets not being depreciated, Land

**Reporting Instructions.** The following definitions determine the category in which an amount should be included.

**Land.** A fixed asset account which reflects the acquisition value of the land owned by the school district. This account includes the purchase price and costs such as legal fees, filing and excavation costs,

and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

**Land Improvements.** A fixed asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at the time of acquisition.

**Buildings and Building Improvements.** A fixed asset account which reflects the acquisition value of permanent structures, used to house persons and property owned by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming a permanent part of such buildings. This account includes all building improvements. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

**Furniture, Fixtures, and Equipment.** Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture, and furnishings.

**Vehicles.** Examples are trucks, cars, and buses.

**Infrastructure.** Example is sewage treatment plant.

**Books.** Examples are textbooks and library books.

**Construction in Progress.** The cost of construction work undertaken but not yet completed.

***Defining a Unique Record***

Each EMIS record has specific fields that must be unique on each row of data reported to ODE. For the Capital Assets, the following field must be unique.

Record Name	Record	Required Fields	Number
Schedule of Capital Assets		Capital Assets Code	QC971



## 6.6 CAPITAL ASSETS (QC) 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., 2010 (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)
QC971	36-38	Capital Assets Code	PIC X(3)
QC972	39-50	Capital Assets Code Prior Balance	PIC 9(10)V99
QC973	51-62	Capital Assets Code Additions	PIC 9(10)V99
QC974	63-74	Capital Assets Code Deductions	PIC 9(10)V99
	75-300	Filler	PIC X(226)

# **ODE EMIS MANUAL**

## **Section 6.7: Miscellaneous Financial Records**



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September 13, 2017

## REVISION HISTORY

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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 coming changes sections of the EMIS Manual provide a means to share with the field currently known information about upcoming changes. The final details of these changes have not all been determined at this time, however, those currently known are included here. Once all relevant details of the change(s) are known, the main text of the EMIS Manual section will be updated and the change(s) will be removed from this list.

*At this time, there are no additional FY17 EMIS changes known to impact the Miscellaneous Financial Records.*

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## 6.7 MISCELLANEOUS FINANCIAL RECORDS

### *Required Collection Request*

The Miscellaneous Financial Records are to be reported in the Financial (H) Collection Request.

### **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.**

<b>Data Element</b>	<b>Definition</b>
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.**

<b>Data Element</b>	<b>Definition</b>
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.

<b>Record Name</b>	<b>Record</b>	<b>Required Fields</b>	<b>Number</b>
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 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., 2010 (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)
	36-300	Filler	PIC X(265)