

EMIS Change 25-103

This change removes the receipt codes from EMIS Manual Section 6.4. These codes can be found in the USAS Manual on the Auditor of State's website.

SECTION 6.4: RECEIPT (QC) RECORD

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 Unrestre Grants In Aid~~
- ~~3211 — Poverty Based Assistance (formerly Disadvantaged Pupil Impact Aid)~~
- ~~3212 — Bus Purchase Allowance~~
- ~~3213 — School Lunch~~
- ~~3214 — Textbook Instructional Materials~~
- ~~3215 — Career Technical Education~~
- ~~3216 — Gifted Education~~
- ~~3217 — English Learner Funding~~
- ~~3218 — Student Wellness and Success Funding~~
- ~~3219 — Other Restricted Grants in Aid Received from the State~~
- ~~3220 — Restricted Grants in Aid Received from State Gov't through Intermediate Sources~~

EMIS Change 25-103: Eliminates receipt codes from Section 6.4
Public Comment open from April 10 through May 9

~~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~~