ODE EMIS MANUAL

Section 6.1:
Financial Records Overview

Ohio | Department of Education

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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

6.1 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, www.auditor.state.oh.us/services/lgs/publications/LocalGovernmentManualsHandbooks/uniform_school_accounting_system_user_manual.pdf, 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 four-digit code that classifies expenditures for comparisons of data.

1100 - 2 Digits	2600 - 2 Digits
1200 - 4 Digits	2700 - 2 Digits
1300 - 3 Digits	2800 - 3 Digits (except 282X)
1400 - 3 Digits	2900 - 3 Digits (except 296X)
1900 - 3 Digits	296X - 4 Digits
2100 - 3 Digits	3000 - 3 Digits
2180 - 4 Digits	4X00 - 2 Digits (except 4500)
2200 - 4 Digits	4500 - 3 Digits
2300 - 2 Digits	5000 - 2 Digits
2400 - 4 Digits	6000 - 2 Digits
2500 - 2 Digits	7000 - 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.

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