EMIS MANUAL

Section 6.1:
Financial Records Overview

Version 6.2
July 1, 2026

Department of Education & Workforce

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

Version	Date	Effective	Change #	Description
6.2	07-01-26	FY27	NA	Posted for FY27.
6.1	07-01-25	FY26	NA	Posted for FY26.
6.0	07-01-24	FY25	25-97	Updated Department name and logo (ODE to DEW).
5.6	7/1/23	FY24	NA	Posted for FY24.
5.5	7/1/22	FY23	NA	Posted for FY23.
5.4	7/1/21	FY22	NA	Posted for FY22.
5.3	7/1/20	FY21	NA	Posted for FY21.
5.2	6/23/20	FY20	NA	Posted for FY20.
5.1	7/2/18	FY19	NA	Posted for FY19.
5.0	6/13/18	FY18	NA	Posted for FY18.
4.0	5/3/17	FY17	44633	Track sponsorship revenue and expenditures.
4.0	5/3/17	FY17	46035	Added reporting information for Maintenance of Effort Calculations.
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 EMIS Manual is a living document, and this fiscal year's version will be updated throughout the school year. For information regarding specific known changes that may impact the elements in this section, see the appropriate EMIS Changes webpage.

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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

OHIO DEPARTMENT OF EDUCATION AND WORKFORCE'S USES OF FINANCIAL DATA

Required Reporting Detail for Maintenance of Effort Calculations

The Department 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 the Department'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 DEW 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.