ODE EMIS MANUAL

Section 6.1:
Financial Records Overview

Ohio | Department of Education

Version 2.0

August 28, 2014

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
2.0	5/14/14	FY14H	1006	Updated required level of coding for function codes in accordance with USAS Manual.

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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 by searching for "USAS 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	2210~~2200~~ - 4 Digits	3400 - 2 Digits
1210~~1200~~ - 4 Digits	2300 - 2 Digits	3900 - 2 Digits
1230 - 3 Digits	2400 - 4 Digits	~~4X00 - 2 Digits (except~~
1240 - 3 Digits	2500 - 2 Digits	~~4500)~~
1250 - 4 Digits	2600 - 2 Digits	4100 - 2 Digits
1270 - 3 Digits	2700 - 2 Digits	4300 - 2 Digits
1280 - 3 Digits	2810~~2800~~ - 3 Digits ~~(except~~	4500 - 3 Digits
1290 - 3 Digits	~~282X)~~	4600 - 2 Digits
1300 - 3 Digits	2820 - 4 Digits	5000 - 2 Digits
1400 - 3 Digits	2830 - 3 Digits	6000 - 2 Digits
1900 - 3 Digits	2840 - 3 Digits	7100~~7000~~ - 2~~3~~ Digits
2110~~2100~~ - 3 Digits	2850 - 3 Digits	7200 - 2 Digits
2120 - 3 Digits	2890 - 3 Digits	7300 - 2 Digits
2130 - 3 Digits	2900 - 3 Digits ~~(except~~	7400 - 3 Digits
2140 - 3 Digits	~~296X)~~	7500 - 2 Digits
2150 - 3 Digits	~~296X - 4 Digits~~	7600 - 2 Digits
2170 - 3 Digits	3100~~3000~~ - 3 Digits	7700 - 2 Digits
2180 - 4 Digits	3200 - 3 Digits	7900 - 3 Digits
2190 - 3 Digits	3300 - 2 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
1120 - 3 Digits
1130 - 3 Digits
1190 - 3 Digits
1200 - 4 Digits
1300 - 4 Digits
1400 - 3 Digits
1500 - 4 Digits
1600 - 3 Digits
1700 - 3 Digits
1800 - 3 Digits
1900 - 4 Digits
2000 - 2 Digits
3100 - 3 Digits
3200 - 4 Digits
3300 - 2 Digits
3400 - 2 Digits
4100 - 3 Digits
4200 - 3 Digits
4300 - 2 Digits
4400 - 2 Digits
5100 - 2 Digits
5200 - 3 Digits
5300 - 2 Digits