

**OneOhio Opioid Settlement FAQs**  
**GAAP and OCBOA Preparers should also see**  
**Miscellaneous GAAP FAQs ([GASB FAQs \(ohioauditor.gov\)](https://www.ohioauditor.gov/gasb-faqs))**

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1. Has UAN established a separate special revenue fund for the OneOhio Opioid Settlement Monies addressed AOS Bulletin 2022-003?

A No, a separate fund has not been established, UAN users can use the next available fund within the “Miscellaneous/Other Special Revenue” series of funds.

2. What receipt code should be used for the OneOhio Opioid settlement monies?

A Local governments should record OneOhio revenue as “Opioid Settlement” or “Settlement Proceeds,” where available. However, for UAN users this means including settlement receipts as miscellaneous revenue (Other—Miscellaneous Non-Operating), as there is no specific line item or distinct account within UAN for these proceeds.

Beginning in 2024, UAN users should use the newly created Court Related Settlements receipt code (Townships receipt code 404 and Villages receipt code 618) to record the opioid settlement monies.

Beginning with 2024 Village financial statements, the governmental funds revenue account “Fines, License and Permits” will be split into two accounts “Fines, Forfeitures and Settlements” reporting revenue accounts 611 through 619 and “Licenses, Permits and Fees” reporting revenue accounts 621 through 690. Beginning with the 2024 Township financial statements, the governmental funds revenue account, “Fines and Forfeitures” will be updated to “Fines, Forfeitures, and Settlements.” These updates will be automatic within UAN.

3. Do the interest earnings on the OneOhio Opioid settlement monies need be receipted into the OneOhio Opioid Settlement Special Revenue Fund?

A No, any interest or investment earnings related to the OneOhio Opioid Settlement monies must be receipted into the general fund pursuant to Ohio Rev. Code §5705.10.

4. Since the OneOhio Opioid settlement monies can vary from year to year, for budgeting purposes, how should I estimate the receipts for this fund?

A You can estimate the receipts based on prior year/years information and amend, if needed, once the actual distribution is received. You will also want to monitor appropriations and amend as needed.

5. My first Opioid Settlement distribution came from the State of Ohio and my second distribution was part of the National Opioid Settlements. Is there a difference in how these monies should be accounted for?

**Updated November 21, 2023**

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- A Both settlements are distributions of the OneOhio Opioid Settlement monies and should be accounted for as outlined in AOS Bulletin 2022-003. The only difference between the two settlements is the payment mechanism.