



Dave Yost • Auditor of State

# Uniform School Accounting System

## User Manual

Spring 2013

### Note

Appendix B has been added at the end of this USAS Manual to summarize changes made subsequent to the issuance date of this manual

Local Government Services Section



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# Uniform School Accounting System

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# Uniform School Accounting System

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## INTRODUCTION

The Uniform School Accounting System (USAS) is based upon the use of a combination of dimensions (different sets of codes, each of which supplies different elements of information). By selecting the most appropriate code within each required dimension, each financial transaction of the school district will be adequately identified.

The use of certain dimensions to identify each type of financial transaction is the responsibility of management of the school district. The determination should consider the informational needs of the school district, the Ohio Department of Education, and other regulatory agencies. For various reasons, certain financial transactions should be coded in more detail than others.

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## Uniform School Accounting System

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### Dimensions

The dimensions which are used by the Uniform School Accounting System are:

TRANSACTION INDICATORS were developed for identifying the various types of transactions that occur within a school district. Transaction indicators are assigned by the Auditor of State.

FUNDS are established by constitutional provisions or special statutes to help assure that money is spent for purposes specified in appropriations. Identification of funds usually is made in terms of their legal basis, in terms of objectives to be served, and sometimes in terms of both the source of receipts and type of activities which they finance. Fund numbers are assigned by the Auditor of State.

FUNCTION is a broad area of programs, sub-programs and activities into which expenditures are classified. These classifications assist managers by providing the capability of comparing costs through the setting up of ratios or measures for estimation and projection. For example, the ratio of the number of and cost of instructional staff to supporting services staff is an important measure in management. This dimension is designed to permit four levels of detail concerning each major function. For example; Function 1000 (first level) indicates the district-wide Instruction program, 1200 (second level) indicates Special Instruction, 1230 (third level) indicates Special Instruction-Handicapped, and 1233 (fourth level) indicates Special Instruction-Handicapped-Visually Impaired. Functions are assigned by the Auditor of State. An asterisk (\*) indicates the required level of coding.

OBJECT further identifies expenditures as it defines the goods and services for which the school district pays. The object dimension is very significant in the accounting system. As an example, decision-makers can compare the cost effectiveness ratios of two or more pieces of equipment, or that of a purchased service with the same type of service provided in-house. Objects are assigned by the Auditor of State. An asterisk (\*) indicates the required level of coding.

SPECIAL COST CENTER is a dimension which recognizes that school districts must track costs to satisfy temporary or special requirements. The special cost center is also used for each special project which is supported by restricted monies when more than one project exists within a given fund. Special cost center assignments are to be made at the school district level.

SUBJECT AREA/SUBJECT is dimensions used to identify specific educational costs. Subject, a six (6) character dimension, can be separated into three (3) segments of two (2) characters each. The first two (2) characters, the subject area, are used to identify the basic subject areas. The second set of two (2) characters provides a further breakdown of basic subject areas, while the third set provides a breakdown of the second set.

The detail for the subject dimensions was developed by combining Federal and State Department of Education standards in order to gain as much identification as possible. Normally, not all levels of detail would be required, but in some instances, such as vocational education transactions, all levels of detail would be necessary in order to accumulate costs to satisfy reporting requirements. Subject codes are assigned by the State Department of Education. This dimension is very useful in relating cost to effectiveness.

OPERATIONAL UNIT is the dimension which identifies facilities in the system. An operational unit is identified as a permanent operational entity, such as a school, administration building, warehouse, department, office, etc. This dimension is used to identify costs by unit or facility. Operational unit assignments are made by each school district.

## Uniform School Accounting System

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### **Dimensions**

(Continued)

**INSTRUCTIONAL LEVEL** is the dimension used to differentiate between various grades or educational levels within the district. Instructional level codes are assigned by the Auditor of State.

**JOB ASSIGNMENT** is the dimension used to identify staff costs. This dimension has value principally for local officials in personnel administration, staff evaluation, assignments, and recruiting. It may be used also in relating staff cost to the activity to which they are assigned. It has value in manpower supply/demand studies and reports. Job assignment codes should be used to identify what personnel do, and are assigned by each school district.

**RECEIPT** is the dimension by which revenues are identified as they are recorded in various funds by the source from which they were received and by the purpose which they serve, such as restricted or unrestricted revenues. Receipt codes are assigned by the Auditor of State. An asterisk (\*) indicates the required level of coding.

Some school districts may not need or desire to utilize all of the dimensions, either for economy or other reasons. However, decisions regarding the accounts to be or not to be used should be made only after local, state, and federal information requirements have been reviewed.



# Uniform School Accounting System

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## Account Number Structure

### Expenditures

Expenditure accounting and reporting is based on a multi-dimensional system. A transaction requires the use of several dimensions, each of which has a separate meaning. No single dimension would provide enough information for accountability and responsive management. Objects of expenditure such as salaries, purchased services, supplies, and materials are meaningless unless they are directly related to at least the fund and function dimensions. By relating a specific expenditure to all dimensions, more complete accountability is realized, and more information is available to management.

The Uniform School Accounting System uses nine dimensions in the following sequence:

Transaction Indicator	xx
Fund	xxx
Function	xxxx
Object	xxx
Special Cost Center	xxxx
Subject Area/Subject	xxxxxx
Operational Unit	xxx
Instructional Level	xx
Job Assignment	xxx

Reporting requirements determine the dimensions (and the level of detail within those dimensions) that must be used. Local needs determine extended usage of the remaining dimensions and associated levels of detail. Because of various requirements unique to each district, minimum detail levels would be difficult to establish in many cases. In general, however, it is felt that the use of fund, function (three (3) levels), object (two (2) levels), special cost center (as applicable), and subject area/subject (as applicable) will satisfy most reporting requirements. It is recognized that current reporting formats may change and new reporting requirements may be developed. The multi-dimensional approach provides a flexible structure which can be expanded or contracted to meet local, state, and federal requirements.

It is also recognized that the sequence of dimensions may not satisfy all users of this system. The sequence which has been developed, however, provides a logical order of information consistent with the overall abilities of school districts on a state-wide basis.

### Expenditures

Transaction Indicator	Fund	Function	Object	Special Cost Center
xx	xxx	xxxx	xxx	xxxx
Subject Area Subject	Operational Unit	Instructional Level	Job Assignment	
xxxxxx	xxx	xx	xxx	



Uniform School Accounting System

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**Account Number Structure**  
(Continued)

Transfers (Fund to Fund)

Transaction Indicator	Fund	Function	Special Cost Center
xx	xxx	xxxx	_____

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# **Accounting Dimension Listings**

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## Uniform School Accounting System

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### Transaction Indicators

#### CODE DESCRIPTION

- 00 Opening Balance
- 01 Appropriations and Estimated Receipts
- 02 Encumbrances
- 03 Receipts - Operational
- 04 Receipts - Non-operational
- 05 Expenditures - Operational
- 06 Expenditures - Non-operational
- 07 Interfund Transactions-Out
- 08 Interfund Transactions-In
- 09 Not used at this time
- 10 Investments

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## Uniform School Accounting System

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### Funds

#### Code Description

##### Local Funds

001	General
002	Bond Retirement
003	Permanent Improvement
004	Building
005	Replacement
006	Food Services
007	Special Trust
008	Endowment
009	Uniform School Supplies
010	Classroom Facilities
011	Rotary Fund - Special Services
012	Adult Education
013	Recreation
014	Internal Services Rotary
015	Mental Health
016	Emergency Levy
017	Library Construction
018	Public School Support
019	Other Grants
020	Special Enterprise
021	Intra-District Services
022	District Agency
023	Liability Self-Insurance
024	Employee Benefits Self-Insurance
025	Computer Network - Class 'A' Sites
026	Employee Benefits Agency
027	Workers' Compensation Self-Insurance
028	Special Education
029	Education Foundation
030	Special Levy (Special Revenue)
031	Underground Storage Tanks
032	School Improvement Models
033	Special Levy (Capital Projects)
034	Classroom Facilities Maintenance
035	Termination Benefits
036 to 069	Not used at this time (Use of these numbers to be determined by the Auditor of State)
070	Capital Projects
071	Capital Grants
072 to 199	Not used at this time (Use of these numbers to be determined by the Auditor of State)
200	Student Managed Student Activity
300	District Managed Student Activity

## Uniform School Accounting System

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### Funds (Continued)

#### Code Description

##### State Funds

401	Auxiliary Services (NPSS)
413	Post Secondary Vocational Education
414	Adult High School Education
416	Teacher Development
421	School Bus Driver Training Program
424	Children's Trust
426	Industrial Training Program
430	Motorcycle Safety and Education
431	Gifted Education
432	Management Information System
439	Public School Preschool
440	Entry Year Programs
443	Summer School Remediation
450	School Net
451	Data Communications for School Buildings
452	School Net Professional Development
453	Telecommunity
459	Ohio Reads
460	Student Intervention
461	Vocational Education Enhancement
463	Alternative Schools
464	School Improvement Models
494	Poverty Aid
496	School Building Assistance Limited
498	Capital Improvements CAP (H.B. 810)
499	Miscellaneous State Grants

##### Federal Funds

501	Adult Basic Education
502	School to Work
504	Education Jobs
505	Title 1: Instructional Programs for Migrant Children
506	Race to the Top
512	School Maintenance and Operational Assistance (Impact Aid/SAFA)
516	IDEA, Part B Special Education, Education of Handicapped Children
524	Vocational Education: Carl D. Perkins Vocational Education Act of 1984
525	Project Head-Start
532	State Fiscal Stabilization Fund
533	Title II D - Technology
535	Basic PELL Grant Program
536	Title 1 School Improvement Stimulus A
537	Title 1 School Improvement Stimulus G
542	Nutrition Education and Training Program (A)

## Uniform School Accounting System

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### **Funds** (Continued)

#### **Code Description**

545	State and Community Highway Safety
548	Indian Education Grants
551	Title III - Limited English Proficiency
571	Refugee Children School Impact Act
572	Title I - Disadvantaged Children/Targeted Assistance
573	Title V - Innovative Education Programs
580	Juvenile Justice
583	Emergency School Repair
584	Drug Free School Grant
587	IDEA Preschool Grant for the Handicapped
590	Improving Teacher Quality
591	Early Learning Initiative
598	Schoolwide Building Program
599	Miscellaneous Federal Grants

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## Uniform School Accounting System

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### **Fund Classification and Fund Type Definitions**

#### **GOVERNMENTAL FUND TYPES**

General Fund: The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the school district for any purpose provided it is disbursed or transferred in accordance with Ohio law.

001 General

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

006 Food Services (also see enterprise funds)  
007 Special Trust (also see permanent funds)  
008 Endowment (also see private purpose trust funds)  
015 Mental Health  
016 Emergency Levy  
018 Public School Support  
019 Other Grants  
028 Special Education  
029 Education Foundation  
030 Special Levy  
031 Underground Storage Tanks  
032 School Improvement Models  
034 Classroom Facilities Maintenance  
035 Termination Benefits  
300 District Managed Student Activity  
401 Auxiliary Services  
413 Post Secondary Vocational Education  
414 Adult High School Education  
416 Teacher Development  
421 School Bus Driver Training Program  
424 Children's Trust  
426 Industrial Training Program  
430 Motorcycle Safety and Education  
431 Gifted Education  
432 Management Information System  
439 Public School Preschool  
440 Entry Year Programs  
443 Summer School Remediation  
451 Data Communications for School Buildings  
452 School Net Professional Development  
459 Ohio Reads  
460 Student Intervention

## Uniform School Accounting System

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### **Fund Classification and Fund Type Definitions**

(Continued)

461	Vocational Education Enhancement
463	Alternative Schools
464	School Improvement Models
494	Poverty Aid
499	Miscellaneous State Grants
501	Adult Basic Education
502	School to Work
504	Education Jobs
505	Title 1: Instructional Programs for Migrant Children
506	Race to the Top
512	School Maintenance and Operational Assistance (Impact Aid/SAFA)
516	IDEA, Part B Special Education, Education of Handicapped Children
524	Vocational Education: Carl D. Perkins Vocational Education Act of 1984
525	Project Head Start
532	State Fiscal Stabilization Fund
533	Title II D - Technology
535	Basic PELL Grant Program
536	Title 1 School Improvement A
537	Title 1 School Improvement G
542	Nutrition Education and Training Program (A)
545	State and Community Highway Safety
548	Indian Education Grants
551	Title III - Limited English Proficiency
571	Refugee Children School Impact Act
572	Title I - Disadvantaged Children/Targeted Assistance
573	Title V- Innovative Education Programs
580	Juvenile Justice
584	Drug- Free School Grant
587	IDEA Preschool Grant for the Handicapped
590	Improving Teacher Quality
591	Early Learning Initiative
598	Schoolwide Building Program
599	Miscellaneous Federal Grants

Debt Service Fund: Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

002 Bond Retirement

## Uniform School Accounting System

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### **Fund Classification and Fund Type Definitions**

(Continued)

**Capital Projects Funds:** Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

- 003 Permanent Improvement
- 004 Building
- 005 Replacement
- 010 Classroom Facilities
- 017 Library Construction
- 033 Special Levy (Capital Projects)
- 070 Capital Projects
- 071 Capital Grants
- 450 SchoolNet
- 453 Telecommunity
- 496 School Building Assistance Limited
- 498 Capital Improvements Cap (H.B. 810)
- 583 Emergency School Repair

**Permanent Funds:** Permanent funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs--that is, for the benefit of the school district or its students/citizenry. (Trust funds or contributions that do not support the district's own programs are classified as private purpose trust funds in the fiduciary fund category.)

- 007 Special Trust (The Special Trust Fund may be classified as a special revenue, permanent, or private purpose trust fund. A special revenue fund is used if the amount of the original contribution may be expended in support of the district's programs. If the original contribution is required to be kept intact and the earnings are to support the district's programs, the fund will be classified as a permanent fund. Whether or not the original contribution is required to be kept intact, if the earnings do not support the district's programs, then the fund will be classified as a private purpose trust fund.)

### **PROPRIETARY FUND TYPES**

**Enterprise Funds:** Enterprise funds account for any activity for which a fee is charged to external users for goods or services.

- 006 Food Services
- 009 Uniform School Supplies
- 011 Rotary Fund - Special Services
- 012 Adult Education
- 013 Recreation
- 020 Special Enterprise

## Uniform School Accounting System

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### **Fund Classification and Fund Type Definitions**

(Continued)

**Internal Service Fund:** Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the School District, or to other governments on a cost-reimbursement basis.

- 014 Internal Services Rotary
- 021 Intra-District Services
- 023 Liability Self-Insurance
- 024 Employee Benefits Self-Insurance
- 025 Computer Network - Class 'A' Sites
- 027 Workers' Compensation Self-Insurance

### **FIDUCIARY FUND TYPES**

Fiduciary funds account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. The fiduciary fund category is split into four classifications: pension trusts funds, investment trust funds, private-purpose trust funds and agency funds.

**Pension (and other employee benefit) Trust Funds:** To report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. Since school district employees in Ohio participate in State-wide plans, this fund type will not be used.

**Investment Trust Funds:** To report the external portion of investment pools reported by the sponsoring government. If a school district treasurer serves as the fiscal agent for a separate organization and that organization receives interest revenue, the school district sponsors an investment pool.

**Private-Purpose Trust Funds:** To report all other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments. These trust funds do not support the school district's own programs (see page 21).

- 008 Endowments (The endowment fund may be classified as a permanent or a private purpose trust fund. If the original contribution is required to be kept intact and the earnings are to support the district's programs, the fund will be classified as a permanent fund. If the original contribution, whether required to be kept intact or not, and the earnings do not support the district's programs, then the fund will be classified as a private purpose trust fund.)

- 007 Special Trust

**Agency Funds:** To report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

- 022 District Agency
- 026 Employee Benefits Agency
- 200 Student Managed Activity



## Uniform School Accounting System

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<u>Code</u>	<u>Description</u>	<u>Functions</u>
<b><u>1000</u></b>	<b><u>INSTRUCTION</u></b>	
<u>1100</u>	<u>REGULAR INSTRUCTION</u> *	
	1110 Elementary	
	1120 Middle/Junior High	
	1130 High School	
	1131 Preparatory, Post-Secondary Education Curriculum	
	1132 General Curriculum	
	1133 General Curriculum/Post-Secondary Curriculum	
	1140 Alternative School	
	1150 Enrichment Activities	
	1190 Other Regular	
<u>1200</u>	<u>SPECIAL INSTRUCTION</u>	
	1210 Academically Gifted *	
	1211 Gifted Identification *	
	1230 Handicapped Special Learning Experiences for K through Grade-6*	
	1231 Multi-handicapped	
	1232 Hearing Handicapped	
	1233 Visually Handicapped	
	1234 Orthopedically or Other Health Handicapped	
	1235 Severe Behavior Handicapped	
	1236 Developmentally Handicapped	
	1237 Specific Learning Disabled	
	1239 Other Handicaps	
	1240 Handicapped Special Learning Experiences for Grades 7 through 12*	
	1241 Multi-handicapped	
	1242 Hearing Handicapped	
	1243 Visually Handicapped	
	1244 Orthopedically or Other Health Handicapped	
	1245 Severe Behavior Handicapped	
	1246 Developmentally Handicapped	
	1247 Specific Learning Disabled	
	1249 Other Handicaps	
	1250 Culturally Different	
	1251 Bilingual *	
	1252 Migrant Education *	
	1259 Other Culturally Different *	
	1260 Not Used At This Time	
	1270 Disadvantaged Youth *	
	1280 Preschool*	
	1290 Other Special *	

## Uniform School Accounting System

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### Functions (Continued)

#### Code   Description

#### 1300   VOCATIONAL INSTRUCTION

1310 Secondary Regular (Including Academic) and Independent Program \*

1311 Agricultural Education

1312 Distribution and Marketing Education

1313 Health Occupations Education

1314 Home Economics Education

1315 Business and Office Education

1316 Trade and Industrial Education

1317 Special Needs Education

1319 Other Secondary Regular Vocational Education

1330 Secondary Handicapped and Independent Handicapped Program\*

1331 Agricultural Education

1332 Distribution and Marketing Education

1333 Health Occupations Education

1334 Home Economics Education

1335 Business and Office Education

1336 Trade and Industrial Education

1337 Special Needs Education

1339 Other Handicapped Vocational Education

1340 Secondary Cooperative (Co-op) Program \*

1341 Agricultural Education

1342 Distribution and Marketing Education

1343 Health Occupations Education

1344 Home Economics Education

1345 Business and Office Education

1346 Trade and Industrial Education

1347 Special Needs Education

1349 Other Secondary Cooperative Vocational Education

1350 Secondary Handicapped Co-op Program \*

1390 Other Secondary Vocational Program \*

## Uniform School Accounting System

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### Functions (Continued)

<u>Code</u>	<u>Description</u>
<u>1400</u>	<u>ADULT/CONTINUING INSTRUCTION</u>
	1410 Basic Education *
	1420 Adult High School Continuing *
	1430 Advanced Education *
	1440 Occupational *
	1441 Primary Occupation
	1442 Upgrading In Current Occupation
	1443 Retraining For New Occupation
	1449 Other Occupational
	1450 Life Enrichment *
	1460 Vocational *
	1490 Other Adult/Continuing *
<u>1900</u>	<u>OTHER INSTRUCTION</u>
	1910 Summer Remediation *
	1920 Student Intervention Services*
	1930 Supplemental Instruction*
	1990 Other Instruction*
<u>2000</u>	<u>SUPPORTING SERVICES</u>
<u>2100</u>	<u>SUPPORT SERVICES - PUPILS</u>
	2110 Direction of Support Services - Pupils * - Requires OPU
	2120 Guidance Services *
	2121 Service Area Direction - Requires OPU
	2122 Counseling Services
	2123 Appraisal Services
	2124 Information Services
	2125 Pupil Record Maintenance Services
	2126 Placement Services
	2129 Other Guidance Services
	2130 Health Services *
	2131 Service Area Direction - Requires OPU
	2132 Medical Services
	2133 Dental Services
	2134 Nurse Services
	2135 School Wellness Coordination
	2139 Other Health Services

## Uniform School Accounting System

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### Functions (Continued)

#### Code   Description

- 2140 Psychological Services \*
  - 2141 Service Area Direction - Requires OPU
  - 2142 Psychological Testing Services
  - 2143 Psychological Counseling Services
  - 2144 Psychotherapy Services
  - 2149 Other Psychological Services
  
- 2150 Speech Pathology and Audiology Services \*
  - 2151 Service Area Direction - Requires OPU
  - 2152 Speech Pathology Services
  - 2153 Audiology Services
  - 2159 Other Speech Pathology and Audiology Services
  
- 2160 Not Used at This Time
  
- 2170 Attendance and Social Work Services \*
  - 2171 Service Area Direction - Requires OPU
  - 2172 Attendance Services
  - 2173 Social Work Services
  - 2174 Pupil Accounting Services
  - 2175 Linkage Coordination Services
  - 2176 Family Liaison Services
  - 2177 In-School Suspension Services
  - 2179 Other Attendance and Social Work Services
  
- 2180 Support Services for Students with Disabilities
  - 2181 Occupational/Physical Therapy K-6 \*
  - 2182 Occupational/Physical Therapy 7-12 \*
  - 2183 Other Support Services for Students with Disabilities K-6 \*
  - 2184 Not Used at This Time
  - 2185 Not Used at This Time
  - 2186 Not Used at This Time
  - 2187 Other Support Services for Students with Disabilities 7-12 \*
  - 2188 Not Used at This Time
  - 2189 Not Used at This Time
  
- 2190 Other Support Services - Pupils \*

## Uniform School Accounting System

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### Functions (Continued)

<u>Code</u>	<u>Description</u>
<u>2200</u>	<u>SUPPORT SERVICES - INSTRUCTIONAL STAFF</u>
2210	Improvement of Instruction Services
2211	Service Area Direction * Requires OPU
2212	Instruction and Curriculum Development Services *
2213	Instructional Staff Training Services *
2214	Not Used at This Time
2215	Not Used at This Time
2216	Not Used at This Time
2217	Not Used at This Time
2218	Lead Teachers *
2219	Other Improvements of Instruction Services *
2220	Educational Media Services
2221	Service Area Direction * Requires OPU
2222	School Library Services *
2223	Audio-Visual Services *
2224	Educational Radio/Television Services *
2225	Not Used at This Time
2229	Other Educational Media Services *
2230	Gifted Support Services
2231	Gifted Education Coordination Services * Requires OPU
2232	Gifted Training Services *
2240	Instruction-Related Technology Services*
2290	Other Support Services - Instructional Staff*
<u>2300</u>	<u>SUPPORT SERVICES - BOARD OF EDUCATION *</u>
2310	Board of Education Services
<u>2400</u>	<u>SUPPORT SERVICES - ADMINISTRATION</u>
2410	Executive Administration Services
2411	Office of the Superintendent Services*
2412	Staff Relations and Negotiations Services*
2413	State and Federal Projects Coordination Services*
2414	Education Services*
2415	District Administration Services*
2416	Special Education Services - Administrative/Supervisors*
2417	Special Education Services - Support Staff*
2418	Limited English Proficient – Coordination Services *
2419	Other Executive Administration Services*
2420	School Administration Services
2421	Office of the Principal Services*
2422	Secretarial Services *

## Uniform School Accounting System

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### Functions (Continued)

<u>Code</u>	<u>Description</u>
	2423 Not Used at This Time
	2424 Non-instructional Support Services *
	2429 Other Support Services - School Administration*
	2490 Other Administration Services* Requires OPU
<u>2500</u>	<u>FISCAL SERVICES</u> *
	2510 Office of the Treasurer
	2520 Budgeting Services
	2530 Receiving and Disbursing Funds Services
	2540 Payroll Services
	2550 Financial Accounting Services
	2560 Auditing Services
	2570 Property Accounting Services
	2590 Other Fiscal Services
<u>2600</u>	<u>SUPPORT SERVICES - BUSINESS</u> *
	2610 Service Area Direction
	2620 Purchasing Services
	2630 Warehousing & Distribution Services
	2640 Printing, Publishing, and Duplicating Services
	2690 Other Support Services - Business
<u>2700</u>	<u>OPERATION AND MAINTENANCE OF PLANT SERVICES</u> *
	2710 Service Area Direction
	2720 Care and Upkeep of Building Services
	2730 Care and Upkeep of Grounds Services
	2740 Care and Upkeep of Equipment and Furniture Services
	2750 Vehicle Servicing and Maintenance Services (other than school buses)
	2760 Security Services
	2790 Other Operation and Maintenance of Plant Services
<u>2800</u>	<u>SUPPORT SERVICES - PUPIL TRANSPORTATION</u>
	2810 Service Area Direction*
	2820 Vehicle Operation Services
	2821 Transportation for Students with Disabilities*
	2822 Transportation for Regular Students*
	2823 Transportation for Enrichment Activities*
	2824 Transportation for Extracurricular Activities*
	2825 Community School Transportation Services*
	2826 Non-public School Transportation Services*
	2829 Other Vehicle Operation Services*
	2830 Monitoring Services*
	2840 Vehicle Servicing and Maintenance Services*
	2850 Pupil Transportation Purchasing Services*
	2890 Other Pupil Transportation Services*

## Uniform School Accounting System

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### Functions (Continued)

<u>Code</u>	<u>Description</u>
2900	<u>SUPPORT SERVICES - CENTRAL</u>
2910	Direction of Central Support Services *
2920	Planning, Research, Development and Evaluation Services *
2921	Development Services
2922	Evaluation Services
2923	Planning Services
2924	Research Services
2929	Other Planning, Research, Development, and Evaluation Services
2930	Information Services *
2931	Internal Information Services
2932	Public Information Services
2933	Management Information Services
2939	Other Information Services
2940	Staff Services *
2941	Recruitment and Placement Services
2942	Staff Accounting Services
2943	In-Service Training for Non-Certified Staff
2944	Health Services
2949	Other Staff Services
2950	Statistical Services *
2951	Statistical Analysis Services
2952	Statistical Reporting Services
2953	Statistical Record Services
2959	Other Statistical Services
2960	Administrative Technology Services *
2970	Business, Industry, Labor and Agency Coordination *
2990	Other Supporting Services-Central *

Uniform School Accounting System

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**Functions**  
(Continued)

<b><u>Code</u></b>	<b><u>Description</u></b>
<b><u>3000</u></b>	<b><u>OPERATION OF NON-INSTRUCTIONAL/SHARED SERVICES</u></b>
<b><u>3100</u></b>	<b><u>FOOD SERVICE OPERATION(S)</u></b>
	3110 Service Area Direction *
	3120 Food Purchasing, Preparation and Dispensing Services *
	3130 Food Delivery Services *
	3190 Other Food Services *
<b><u>3200</u></b>	<b><u>COMMUNITY SERVICES</u></b>
	3210 Community Recreation Services *
	3220 Civil Services *
	3230 Public Library Services *
	3240 Custody and Care of Children Services *
	3250 Subsidy Services *
	3260 Non-Public School Services *
	3290 Other Community Services *
<b><u>3300</u></b>	<b><u>ENTERPRISE OPERATIONS*</u></b>
<b><u>3400</u></b>	<b><u>SHARED SERVICES *</u></b>
	3410 Instruction
	3411 Regular
	3412 Special
	3413 Vocational
	3414 Adult/Continuing
	3419 Other
	3420 Support Services
	3421 Pupils
	3422 Instructional Staff
	3423 Board of Education
	3424 Administration
	3425 Fiscal
	3426 Business
	3427 Operation and Maintenance of Plant
	3428 Pupil Transportation
	3429 Central
	3430 Operation of Non-instructional Services
	3431 Food Service Operations
<b><u>3900</u></b>	<b><u>OTHER OPERATION OF NON-INSTRUCTIONAL SERVICES*</u></b>



Uniform School Accounting System

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**Functions**  
(Continued)

**Code**   **Description**

**4000**   **EXTRACURRICULAR ACTIVITIES**

**4100**   **ACADEMIC ORIENTED ACTIVITIES \***

- 4110 Subject Oriented Activities
  - 4111 Art
  - 4112 Debate and Speech
  - 4113 Drama
  - 4114 Literary
  - 4115 Mathematics
  - 4116 Photography
  - 4117 Science
  - 4118 Social Studies
  - 4119 Journalism
  
- 4120 Language Oriented Activities
  - 4121 African Languages Clubs
  - 4122 Asian Languages Clubs
  - 4123 European Languages Clubs
  - 4124 English Language Clubs (as foreign)
  - 4125 French Club
  - 4126 German Club
  - 4127 Russian Club
  - 4128 Spanish Club
  
- 4130 Music Oriented Activities
  - 4131 Music Combos
  - 4132 Dance Band
  - 4133 Drum and Bugle Corps
  - 4134 Marching Band
  - 4135 Pep Band
  - 4136 Instrumental Ensemble
  - 4137 Vocal Ensemble
  - 4138 Glee Club
  - 4139 Music Production
  
- 4140 Honor Societies
  - 4141 National Honor Society
  - 4142 National Junior Honor Society
  - 4143 Local Honor Societies
  
- 4190 Other Academic Oriented

**4200**   **NOT USED AT THIS TIME**

## Uniform School Accounting System

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### Functions (Continued)

<u>Code</u>	<u>Description</u>
4300	<u>OCCUPATION ORIENTED ACTIVITIES</u> *
4310	Distributive Education Clubs
4320	Future Homemakers
4330	Future Farmers
4340	Future Teachers
4350	Industrial Arts Clubs
4360	Junior Achievers
4370	Office Education
4380	Student Nurses
4390	Vocational Industrial Clubs
4500	<u>SPORT ORIENTED ACTIVITIES</u>
4510	Boys' Sports - Team *
4511	Baseball
4512	Basketball
4513	Soccer
4514	Softball
4515	Volleyball
4516	Football
4517	Hockey
4518	Aquatics
4519	Other
4520	Boys' Sports - Individual *
4521	Aquatics
4522	Bowling
4523	Cross-Country
4524	Golf
4525	Gymnastics
4526	Tennis
4527	Track & Field
4528	Wrestling
4529	Other
4530	Girls' Sports - Team *
4531	Baseball
4532	Basketball
4533	Soccer
4534	Softball
4535	Volleyball
4536	Hockey
4537	Aquatics
4539	Other

## Uniform School Accounting System

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### Functions (Continued)

#### Code   Description

4540	Girls' Sports - Individual *
4541	Aquatics
4542	Bowling
4543	Cross-Country
4544	Golf
4545	Gymnastics
4546	Tennis
4547	Track & Field
4549	Other
4550	Mixed Sports *
4551	Archery
4552	Bowling
4553	Cheerleading
4554	Golf
4555	Riflery
4556	Tennis
4557	Volleyball
4558	Aquatics
4559	Skiing
4590	Other Sports Oriented Activities *
<b>4600</b>	<b><u>SCHOOL &amp; PUBLIC SERVICE CO-CURRICULAR ACTIVITIES *</u></b>
4610	Student Government
4620	Student Union or Center
4630	Social Service Activities
4640	Audio-Visual Clubs
4650	Library Clubs
4660	Student Patrol
4670	Class Oriented
4680	Yearbook
4690	Periodicals
<b>5000</b>	<b><u>FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</u></b>
<b>5100</b>	<b><u>SITE ACQUISITION SERVICES *</u></b>
<b>5200</b>	<b><u>SITE IMPROVEMENT SERVICES *</u></b>
<b>5300</b>	<b><u>ARCHITECTURE AND ENGINEERING SERVICES *</u></b>
<b>5400</b>	<b><u>EDUCATIONAL SPECIFICATIONS DEVELOPMENT SERVICES *</u></b>
<b>5500</b>	<b><u>BUILDING ACQUISITIONS AND CONSTRUCTION SERVICES *</u></b>
<b>5600</b>	<b><u>BUILDING IMPROVEMENT SERVICES *</u></b>

Uniform School Accounting System

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**Functions**  
(Continued)

<b><u>Code</u></b>	<b><u>Description</u></b>
5900	<u>OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</u> *
<b>6000</b>	<b><u>DEBT SERVICE</u></b>
6100	<u>DEBT SERVICE</u> *
<b>7000</b>	<b><u>OTHER USES OF FUNDS</u></b>
7100	<u>CONTINGENCIES</u> *
7200	<u>TRANSFERS - OUT</u> *
7300	<u>VOLUNTARY CONTINGENCY RESERVE BALANCE (VCRB)</u> *
7400	<u>ADVANCES-OUT</u>
	7410 Advance Out-Initial *
	7420 Advance Out-Return *
7500	<u>REFUND OF PRIOR YEAR RECEIPTS</u> *
7600	<u>PASS-THROUGH PAYMENTS</u> *
7700	<u>MONEY SPENT ON BEHALF OF ANOTHER GOVERNMENT</u> *-
7900	<u>OTHER MISCELLANEOUS USE OF FUNDS</u>
	7910 Payment to Refunded Bond Escrow Agent*
	7920 Discount on the Sale of Debt*
	7990 Other Miscellaneous Use of Funds*
<b>8000</b>	<b><u>NOT USED AT THIS TIME</u></b>
<b>9000</b>	<b><u>NOT USED AT THIS TIME</u></b>

\*for required level of funding, see EMIS Manual

Uniform School Accounting System

Objects

Code Description

**100 PERSONAL SERVICES - EMPLOYEES SALARIES AND WAGES**

110 CERTIFICATED EMPLOYEES SALARIES AND WAGES

- 111 Regular \*
- 112 Temporary \*
- 113 Supplemental \*
- 114 Overtime \*
- 115 Regular Non-Contributing
- 116 Temporary Non-Contributing
- 117 Supplemental Non-Contributing
- 118 Overtime Non-Contributing
- 119 Other Certificated Salaries

120 CERTIFICATED LEAVE BENEFITS \*

- 121 Sick Leave
- 122 Personal Leave
- 123 Vacation Leave
- 124 Holidays
- 125 Professional Leave
- 126 Military Leave
- 127 Jury Duty
- 129 Other Certificated Leave Benefits

130 CERTIFICATED OTHER COMPENSATION \*

- 131 Calamity Payments
- 132 Termination Benefits
- 139 Other Certificated Compensation

140 NON-CERTIFICATED SALARIES AND WAGES

- 141 Regular \*
- 142 Temporary \*
- 143 Supplemental \*
- 144 Overtime \*
- 145 Regular Non-Contributing
- 146 Temporary Non-Contributing
- 147 Supplemental Non-Contributing
- 148 Overtime Non-Contributing
- 149 Other Non-Certificated Salaries

150 NON-CERTIFICATED LEAVE BENEFITS \*

- 151 Sick Leave
- 152 Personal Leave
- 153 Vacation Leave
- 154 Holidays
- 155 Professional Leave
- 156 Military Leave
- 157 Jury Duty
- 159 Other Non-Certificated Leave

160 NON-CERTIFICATED OTHER COMPENSATION \*

- 161 Calamity Payments
- 162 Termination Benefits
- 169 Other Non-Certificated Compensation

## Uniform School Accounting System

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### Objects (Continued)

#### Code   Description

170 OTHER WAGES AND SALARIES \*

- 171 Compensation of Board Members
- 172 Student Workers
- 179 Other Employees

190 OTHER PERSONAL SERVICES \*

#### **200 EMPLOYEES' RETIREMENT AND INSURANCE BENEFITS**

210 RETIREMENT - CERTIFICATED \*

- 211 STRS-Employer's Share
- 212 STRS-Employer's "Pickup" of Employees' Share
- 213 Social Security
- 214 Early Retirement Benefits
- 219 Other Certificated Retirement

220 RETIREMENT - NON-CERTIFICATED \*

- 221 SERS-Employer's Share
- 222 SERS-Employer's "Pickup" of Employees' Share
- 223 Social Security
- 224 Early Retirement Benefits
- 229 Other Non-Certificated Retirement

230 EMPLOYEE REIMBURSEMENTS AND OTHER FRINGE BENEFITS \*

- 231 Tuition Reimbursements
- 232 Uniform/Tools & Equipment Reimbursement
- 233 Meeting Expense (coffee, donuts, etc.)
- 234 Awards
- 239 Other Reimbursements and Fringe Benefits

240 INSURANCE BENEFITS - CERTIFICATED EMPLOYEES \*

- 241 Medical/Hospitalization
- 242 Life Insurance
- 243 Dental Insurance
- 244 Vision Insurance
- 249 Other Certificated Insurance Benefits

250 INSURANCE BENEFITS - NON-CERTIFICATED EMPLOYEES \*

- 251 Medical/Hospitalization
- 252 Life Insurance
- 253 Dental Insurance
- 254 Vision Insurance
- 259 Other Non-Certificated Insurance Benefits

## Uniform School Accounting System

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### Objects (Continued)

#### Code   Description

- 260 INSURANCE - WORKER'S COMPENSATION AND DISABLED WORKER'S RELIEF \*
  - 261 Certificated Employees
  - 262 Non-Certificated Employees
  
- 270 DEFERRED COMPENSATION \*
  - 271 Deferred Compensation - Certificated Employees
  - 272 Deferred Compensation - Non-Certificated Employees
  - 273 Annuities-Certificated Employees
  - 274 Annuities - Non-Certificated Employees
  - 279 Other Deferred Compensation
  
- 280 INSURANCE - UNEMPLOYMENT COMPENSATION \*
  - 281 Certificated Employees
  - 282 Non-Certificated Employees
  
- 290 OTHER RETIREMENT AND INSURANCE BENEFITS \*
  - 291 Certificated Employees
  - 292 Non-Certificated Employees

#### **300 NOT USED AT THIS TIME**

#### **400 PURCHASED SERVICES**

- 410 PROFESSIONAL AND TECHNICAL SERVICES \*
  - 411 Instruction Services
  - 412 Instructional Improvement Services
  - 413 Health Services
  - 414 Staff Services
  - 415 Management Services
  - 416 Data Processing Services
  - 417 Statistical Services
  - 418 Professional/Legal Services
  - 419 Other Professional and Technical Services
  
- 420 PROPERTY SERVICES (OTHER THAN UTILITIES) \*
  - 421 Not used at this time
  - 422 Garbage Removal and Cleaning Services
  - 423 Repairs and Maintenance Services
  - 424 Property Insurance
  - 425 Rentals
  - 426 Lease Purchase Agreements
  - 429 Other Property Service

## Uniform School Accounting System

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### Objects (Continued)

#### Code   Description

- 430 TRAVEL MILEAGE/MEETING EXPENSE \*
  - 431 Certificated Travel Reimbursement
  - 432 Certificated Meeting Expense
  - 433 Non-Certificated Travel Reimbursement
  - 434 Non-Certificated Meeting Expense
  - 439 Other Travel/Meeting Expense
  
- 440 COMMUNICATIONS \*
  - 441 Telephone Service
  - 442 Telegraph Service
  - 443 Postage
  - 444 Postage Machine Rental
  - 445 Mail/Messenger Service
  - 446 Advertising
  - 447 Internet Access Service
  - 449 Other Communications Service
  
- 450 UTILITIES SERVICES
  - 451 Electricity \*
  - 452 Water and Sewage \*
  - 453 Gas \*
  - 454 Coal \*
  - 455 Oil \*
  - 459 Other Utilities Services \*
  
- 460 CONTRACTED CRAFT OR TRADE SERVICES \*
  - 461 Printing and Binding
  - 462 Contracted Food Services
  - 463 Work-Study Program
  - 469 Other Craft and Trade Services
  
- 470 TUITION AND OTHER SIMILAR PAYMENTS
  - 471 Tuition Paid to Other Districts within the State\*
  - 472 Tuition and Other Payments Paid to Other Districts outside the State\*
  - 473 Payments to Private Schools\*
  - 474 Excess Costs\*
  - 475 Payment for the Special Education of Students who Reside in the District\*
  - 476 Payments under a Vocational Education Compact\*
  - 477 Payments under an Open Enrollment Program\*
  - 478 Payments to a Community School\*
  - 479 Other Payments\*



## Uniform School Accounting System

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### Objects

(Continued)

#### Code   Description

- 480 PUPIL TRANSPORTATION \*
  - 481 Student Transportation Purchased from Another District Within the State
  - 482 Student Transportation Purchased from a District Outside the State
  - 483 Student Transportation Purchased from Other Sources
  - 484 Boarding and Lodging in Lieu of Transportation
  - 485 Purchased Transportation Services – Enrichment Activities
  - 486 Purchased Transportation Services – Extracurricular Programs
  - 489 Other Pupil Transportation Services
  
- 490 OTHER PURCHASED SERVICES \*
  - 491 Third Party Administrator
  - 492 Stop Loss Insurance or Reinsurance
  - 499 Other Purchased Services

#### 500 SUPPLIES AND MATERIALS

- 510 GENERAL SUPPLIES \*
  - 511 Classroom Supplies
  - 512 Office Supplies
  - 514 Health and Hygiene Supplies
  - 515 Farm Supplies
  - 516 Software Materials
  - 517 Computer Supplies
  - 519 Other General Supplies
  
- 520 TEXTBOOKS \*
  - 521 New Textbooks
  - 522 Replacement Textbooks
  - 523 Rebinding Textbooks
  - 524 Supplemental Textbooks
  - 525 Electronic Instructional Materials and Supplies
  - 529 Other Textbooks
  
- 530 LIBRARY BOOKS \*
  - 531 New Library Books
  - 532 Replacement Library Books
  - 533 Rebinding Library Books
  - 539 Other Library Books
  
- 540 NEWSPAPERS, PERIODICALS, FILMS AND FILMSTRIPS \*
  - 541 Newspapers
  - 542 Periodicals
  - 543 Electronic Media
  - 544 Photography and Newspaper Supplies
  - 546 Electronic Subscription Services
  - 549 Other

## Uniform School Accounting System

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### Objects (Continued)

#### Code   Description

- 550 SUPPLIES AND MATERIALS FOR RESALE \*
  - 551 Supplies for Resale
  - 552 Workbooks for Resale
  - 553 Textbooks for Resale
  - 559 Other Items for Resale
  
- 560 FOOD AND RELATED SUPPLIES AND MATERIALS \*
  - 561 Milk
  - 562 Dairy Products (other than milk)
  - 563 Meat
  - 564 Vegetables
  - 565 Fruit
  - 566 Staples and Condiments
  - 567 Bakery Products
  - 568 Candies and Snacks
  - 569 Other
  
- 570 SUPPLIES AND MATERIALS FOR OPERATION, MAINTENANCE AND REPAIR \*
  - 571 Land
  - 572 Buildings
  - 573 Equipment and Furniture
  
- 580 SUPPLIES AND MATERIALS FOR OPERATION AND REPAIR OF MOTOR VEHICLES \*
  - 581 Supplies & Parts for Maintenance & Repair of Motor Vehicles
  - 582 Fuel
  - 583 Tires and Tubes
  - 589 Other
  
- 590 OTHER SUPPLIES AND MATERIALS \*

#### 600 CAPITAL OUTLAY

- 610 LAND \*
- 620 BUILDINGS \*
- 630 IMPROVEMENTS OTHER THAN BUILDINGS \*
- 640 EQUIPMENT \*
  - 644 Technical Equipment
  - 645 Capitalized Equipment
- 650 VEHICLES \*
- 660 SCHOOL BUSES \*
- 670 LIBRARY BOOKS \*
- 680 LIVESTOCK \*
- 690 OTHER CAPITAL OUTLAY \*

## Uniform School Accounting System

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### Objects (Continued)

#### Code Description

#### **800 OTHER OBJECTS**

- 810 REDEMPTION OF PRINCIPAL
  - 811 Serial Bonds \*
  - 812 Short Term Notes \*
  - 813 Other Tax Anticipation Notes \*
  - 814 Loans for Energy Conservation\*
  - 815 Emergency School Loans\*
  - 816 Advancements from State Solvency Assistance Fund\*
  - 819 Other Debt\*
  
- 820 INTEREST
  - 821 Serial Bonds \*
  - 822 Short Term Notes \*
  - 823 Other Tax Anticipation Notes \*
  - 824 Loans for Energy Conservation\*
  - 825 Emergency School Loans\*
  - 829 Other\*
  
- 830 OTHER DEBT SERVICE PAYMENTS
  - 831 Payments to Escrow Agents (Not Bond Proceeds)\*
  - 832 Bond Issuance Costs\*
  - 833 Refunding Bond Issuance Cost\*
  - 839 Other Debt Service Payments\*
  
- 840 DUES AND FEES \*
  - 841 Memberships in a Professional Organization
  - 842 Shipping and Freight Charges
  - 843 Charges for Audit Examinations
  - 844 County Board of Education Contributions
  - 845 Property Tax Collection Fees (formerly County Auditor and Treasurer Fees)
  - 846 Election Expenses
  - 847 Delinquent Land Taxes
  - 848 Bank Charges
  - 849 Other Dues and Fees
  
- 850 INSURANCE \*
  - 851 Liability Insurance
  - 852 Accident Insurance - Student Activity Participants
  - 853 Fidelity Bond Premiums
  - 854 Self-Insurance
  - 855 Fire and Extended Coverage Insurance
  - 856 Benefits and Claims
  - 859 Other Insurance

## Uniform School Accounting System

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### Objects (Continued)

#### Code Description

- 860 JUDGMENTS \*
  - 861 Back Pay
  - 862 Benefits
  - 863 Liability Judgments
  - 864 Out of Court Settlements
  - 869 Other Judgments
  
- 870 TAXES AND ASSESSMENTS \*
  - 871 Sales Tax
  
- 880 AWARDS AND PRIZES \*
  - 881 College Scholarships
  - 882 Awards/Prizes for Competition
  - 883 Memorials
  - 889 Other Awards and Prizes
  
- 890 OTHER MISCELLANEOUS EXPENDITURES \*
  - 891 Student Activity Payments
  - 899 Other Miscellaneous

#### 900 OTHER USES OF FUNDS

- 910 TRANSFERS AND CONTINGENCIES \*
  - 911 Transfers
  - 912 Contingencies
  
- 920 ADVANCES \*
  - 921 Initial Advance Out
  - 922 Return of Advance
  
- 930 REFUND OF PRIOR YEAR RECEIPT \*
  
- 940 GRANT PAYMENTS TO OTHER DISTRICTS/ORGANIZATIONS/INDIVIDUALS \*
  - 941 Grant Payments to Other School Districts \*
  - 942 Grant Payments to Community Based Organizations/Individuals \*
  
- 950 - PAYMENTS TO REFUNDED BOND ESCROW AGENT (BOND PROCEEDS)\*
  
- 960 - DISCOUNT ON DEBT
  - 961 Discount on the Sale of Debt\*
  - 962 Discount on the Sale of Refunding Debt\*
  - 969 Discount of Sale of Other Debt\*

\*for required level of funding, see EMIS Manual

Uniform School Accounting System

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Special Cost Centers

Code   Description

0000   DISTRICT WIDE

0001   ASSIGNED BY THE SCHOOL DISTRICT  
through  
9999

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**Subject Area Code Definitions**

Subject Area is defined as the selected components of subject matter used by educational entities throughout Ohio. The Subject Area Code consists of two (2) digits. Each district is to use those codes necessary or applicable. Another dimension, described as "Subject," the next four digits, is provided as a further breakdown to define specific subjects within a particular "Subject Area." Subject codes are assigned by the Department of Education. See EMIS web site for the most current information.

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# Uniform School Accounting System

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## Operational Units

<u>Code</u>	<u>Description</u>
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000	DISTRICT-WIDE
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001	ASSIGNED BY THE SCHOOL DISTRICT*
through	
999	

\*for required level of coding, see EMIS Manual

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Uniform School Accounting System

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**Instructional Levels**

<b><u>Code</u></b>	<b><u>Description</u></b>
00	DISTRICT-WIDE/UNDISTRIBUTED
01	1ST GRADE
02	2ND GRADE
03	3RD GRADE
04	4TH GRADE
05	5TH GRADE
06	6TH GRADE
07	7TH GRADE
08	8TH GRADE
09	9TH GRADE
10	10TH GRADE
11	11TH GRADE
12	12TH GRADE
13	PRE-SCHOOL
14	KINDERGARTEN
15	POST-SECONDARY
16	MULTIPLE GRADES

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**Job Assignment/Position Definitions**

This dimension groups into general categories the kind of work staff members perform within the school district and divides these categories (or classifications) into activity assignments describing the major activities of each position. The Job Assignment dimension consists of three (3) digits. Each district is to use those codes necessary or applicable. The assignments identify the staff member by his or her duties rather than by his or her job title, since job titles for the same position may differ across the state. Job Assignment numbers are created and defined by ODE. See EMIS web site for the most current information.

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Uniform School Accounting System

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**Receipts**

**Code**   **Description**

**1000**   **RECEIPTS FROM LOCAL SOURCES**

**1100**   **TAXES**

- 1110 General Property Tax-Real Estate (Gross)
  - 1111 General Property Tax - Real Estate - Unreserved\*
  - 1112 General Property Tax - Real Estate - Reserved\*
- 1120 Tangible Personal Property Tax (Gross)
  - 1121 Business Personal Property Tax\* (should not be used after FY 2010)
  - 1122 Public Utility Personal Property Tax\* (New for 2010)
- 1130 Income tax\*
- 1190 Other Receipts (Local Taxes)\*

**1200**   **TUITION**

- 1210 Tuition from Patrons
  - 1211 Regular Day School \*
  - 1212 Summer School \*
  - 1213 Special Education \*
  - 1214 Vocational Education \*
  - 1215 Adult/Continuing Education - Basic Education \*
  - 1216 Adult/Continuing Education - High School Continuation Program\*
  - 1217 Adult/Continuing Education - Other Programs \*
  - 1219 Miscellaneous Tuition from Patrons \*
- 1220 Tuition and Other Payments from Other Districts
  - 1221 Regular Day School \*
  - 1222 Summer School \*
  - 1223 Special Education \*
  - 1224 Vocational Education \*
  - 1225 Adult/continuing Education - Basic Education \*
  - 1226 Adult/continuing Education - High School Continuation Program \*
  - 1227 Open Enrollment\*
  - 1228 Community Schools\*
  - 1229 Miscellaneous Payments from Other Districts\*
- 1230 Tuition from Other Sources
  - 1231 Regular Day School \*
  - 1232 Summer School \*
  - 1233 Special Education \*
  - 1234 Vocational Education \*
  - 1235 Adult/Continuing Education-Basic Education \*
  - 1236 Adult/Continuing Education - High School Continuation Program\*
  - 1239 Miscellaneous Tuition from Other Sources \*
- 1290 Other Tuition \*

## Uniform School Accounting System

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### Receipts (Continued)

#### Code Description

#### 1300 TRANSPORTATION FEES

1310 Transportation Fees from Patrons

1311 Not Used at This Time

1312 Summer School \*

1313 Special School \*

1320 Transportation Fees from Other Districts Within the State

1321 Regular School \*

1322 Summer School \*

1323 Special School \*

1330 Transportation Fees from Other Districts Outside the State

1331 Regular School \*

1332 Summer School \*

1333 Special School \*

1340 Transportation Fees from Other Sources

1341 Regular School \*

1342 Summer School \*

1343 Special School \*

1344 Extracurricular (Student) Activities \*

1390 Other Transportation Fees \*

#### 1400 EARNINGS ON INVESTMENTS

1410 Interest on Investments \*

1420 Dividends on Investments \*

1430 Gain or Loss on Sale of Investments \*

1440 Rental of Real-property Held for Income Purposes \*

1490 Other Earnings on Investments \*

#### 1500 FOOD SERVICES

1510 Food Services - Students

1511 Sales of Breakfasts to Students \*

1512 Sales of Type A Lunches to Students \*

1513 Sales of Ala Carte to Students \*

1514 Sales of Milk to Students \*

1520 Food Services – Adults

1521 Sales of Breakfasts to Adults \*

1522 Sales of Type A Lunches to Adults \*

1523 Sales of Ala Carte to Adults \*

1524 Sales of Milk to Adults \*

1530 Not Used at this Time



## Uniform School Accounting System

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### Receipts (Continued)

#### Code Description

1540 Food Services - Elderly Persons  
1541 Sales of Breakfasts to the Elderly \*  
1542 Sales of Type A Lunches to the Elderly \*  
1543 Sales of Ala Carte to the Elderly \*  
1544 Sales of Milk to the Elderly \*

1550 Food Services - Special Functions  
1551 Extracurricular (Student) Activities \*  
1559 Other Receipts for Special Functions \*

1590 Food Services - Other Receipts \*

#### 1600 EXTRACURRICULAR (STUDENT) ACTIVITIES

1610 Admissions \*  
1611 Academic & Subject Oriented Activities  
1612 Language Oriented Activities  
1613 Occupation Oriented Activities  
1614 Music Oriented Activities  
1615 Sport Oriented Activities  
1616 School and Public Service Activities  
1617 Honor Society Activities

1620 Sales \*  
1621 Academic & Subject Oriented Activities  
1622 Language Oriented Activities  
1623 Occupation Oriented Activities  
1624 Music Oriented Activities  
1625 Sport Oriented Activities  
1626 School and Public Service Activities  
1627 Honor Society Activities

1630 Dues and Fees \*  
1631 Academic & Subject Oriented Activities  
1632 Language Oriented Activities  
1633 Occupation Oriented Activities  
1634 Music Oriented Activities  
1635 Sport Oriented Activities  
1636 School and Public Service Activities  
1637 Honor Society Activities

1640 Bookstore Sales \*

1690 Other Extracurricular (Student) Activity \*

## Uniform School Accounting System

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### Receipts (Continued)

#### Code Description

#### 1700 CLASSROOM MATERIALS AND FEES

- 1710 Classroom Supplies \*
- 1720 Sale of Workbooks \*
- 1730 Sale of Textbooks \*
- 1740 Class Fees \*
- 1790 Other Classroom Materials and Fees \*

#### 1800 MISCELLANEOUS RECEIPTS FROM LOCAL SOURCES

- 1810 Rentals \*
- 1820 Contributions and Donations from Private Sources \*
- 1830 Services Provided Other Entities \*
  - 1831 Not Used at this Time
  - 1832 Other School Districts
  - 1833 Customer Services
  - 1839 Other Entities
- 1840 Revenue from Community Service Activities \*
- 1850 Commissions \*
  - 1851 Vending Machines
  - 1852 Telephone
- 1860 Fines \*
- 1870 Charges for Self-insurance \*
  - 1871 Charges for Self-insurance Liability
  - 1872 Charges for Self-insurance Employee Benefits
- 1880 Compensation for Property Tax Exemption\*
- 1890 Other Miscellaneous Receipts \*

#### 1900 OTHER REVENUE SOURCES

- 1910 Premium and Accrued Interest on Bonds and Notes Sold
  - 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\*
- 1920 Sale of Bonds
  - 1921 Sale of Bonds\*
  - 1922 Sale of Refunding Bonds\*
- 1930 Sale and Loss of Assets \*
  - 1931 Sale of Fixed Assets
  - 1932 Compensation for Loss of Assets
  - 1933 Sale of Personal Property
  - 1934 Insurance Proceeds

## Uniform School Accounting System

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### Receipts (Continued)

#### Code Description

- 1940 Proceeds from Sale of Notes
  - 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\*

#### **2000 RECEIPTS FROM INTERMEDIATE SOURCES**

- 2100 UNRESTRICTED GRANTS-IN-AID \*
- 2200 RESTRICTED GRANTS-IN-AID \*
- 2300 REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT \*
- 2400 REVENUE IN LIEU OF TAXES \*

#### **3000 RECEIPTS FROM STATE SOURCES**

- 3100 UNRESTRICTED GRANTS-IN-AID
  - 3110 School Foundation Basic Allowance \*
  - 3130 Property Tax Allocation
    - 3131 - 10 Percent and 2.5 Percent Rollback\*
    - 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
  - 3190 Other Unrestricted Grants-in-aid \*
- 3200 RESTRICTED GRANTS-IN-AID\*
  - 3210 Restricted Grants-In-Aid Received Directly From State Government
    - 3211 Poverty Based Assistance (former Disadvantaged Pupil Impact Aid)
    - 3212 Bus Purchase Allowance
    - 3213 School Lunch
    - 3214 Textbook/Instructional Materials
    - 3219 Other Restricted Grants-in-Aid Received from the State

Uniform School Accounting System

**Receipts**  
(Continued)

**Code Description**

- 3220 Restricted Grants-In-Aid Received From State Government Through Intermediate Sources
- 3221 Restricted grants-in-aid received from state government through other school districts or county boards of education
- 3229 Restricted grants-in-aid received from state government through other intermediate sources

3300 REVENUE FOR/ON BEHALF OF SCHOOL DISTRICT \*

3400 REVENUE IN LIEU OF TAXES \*

**4000 RECEIPTS FROM FEDERAL SOURCES**

4100 UNRESTRICTED GRANTS-IN-AID

- 4110 Unrestricted Grants-in-aid Received Directly From Federal Government \*
- 4120 Unrestricted Grants-in-aid Received from Federal Government Through the State \*
- 4130 Unrestricted Grants-in-aid Received from Federal Government Through Intermediate Sources \*
- 4131 Unrestricted Grants-in-aid Received from Federal Government Through Other School Districts or County Board of Education
- 4139 Unrestricted Grants-in-aid Received from Federal Government Through Other Intermediate Sources

4200 RESTRICTED GRANTS-IN-AID

- 4210 Restricted Grants-in-aid Received Directly from Federal Government \*
- 4220 Restricted Grants-in-aid Received from Federal Government Through the State \*
- 4230 Restricted Grants-in-aid Received from Federal Government Through Intermediate Sources \*
- 4231 Restricted Grants-in-aid Received from Federal Government Through Other School Districts or County Board of Education
- 4239 Restricted Grants-in-aid Received from Federal Government Through Other Intermediate Sources

4300 REVENUE FOR/ON BEHALF OF SCHOOL DISTRICT \*

4400 REVENUE IN LIEU OF TAXES \*

**5000 OTHER REVENUE**

5100 TRANSFERS-IN \*

5200 ADVANCES-IN

- 5210 Advance-in-initial \*
- 5220 Advance-in-return \*

5300 REFUND OF PRIOR YEAR'S EXPENDITURES

\*for required level of coding, see EMIS Manual

**ACCOUNTING  
DIMENSIONS  
DEFINITIONS**

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## Uniform School Accounting System

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### **Transaction Indicator Definitions**

The transaction indicator is a numeric identifier for various school district accounting transactions. Numeric code assignments are made by the Auditor of State. They should not be confused with the transaction indicators used in the Uniform School Accounting System State software.

Use of the transaction indicator will serve to differentiate "real" revenues and expenditures of a school district from the cost of the district's transactions (interfund transfers, "pass-through," etc.) facilitating a clear cut means for determining a district's true cost of operations.

The transaction indicator should be used by all school districts for the purpose of identifying receipts and expenditures by category when financial information is accumulated. Reporting requirements as mandated by the Auditor of State do not require the use of the transaction dimension.

## Uniform School Accounting System

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### Transaction Indicator Definitions

#### Code   Definition

00 Opening Balance: This indicator is used initially to set up ledgers and journals. The purpose of this indicator is to identify the posting of opening balances as a separate accounting activity.

01 Appropriations and Estimated Receipts: This indicator identifies the posting of approved appropriations and estimated receipts and is also to be used when an appropriation is amended (intra-fund transfer) or when an estimated receipt is modified.

Use of this indicator will serve to identify these distinct transactions.

02 Encumbrances: This indicator identifies the posting of encumbrances as a separate accounting activity. This indicator is also to be utilized when an encumbrance is modified.

03 Receipts - Operational: This indicator identifies receipts which represent direct income to the district (as opposed to monies which are transferred into a fund, and monies received by the district for the operation of auxiliary programs).

The purpose of this indicator is to provide for the identification of revenues from which the district has to operate.

04 Receipts - Non-operational: This indicator identifies receipts which cannot be classified as operational income to the district, such as revenue for auxiliary services and money borrowed in anticipation of tax collections.

The purpose of this indicator is to identify revenues which do not provide for the direct operation of the school district.

05 Expenditures - Operational: This indicator identifies expenditures which represent costs directly related to the operation of the district. The use of this classification helps to isolate the costs of educating pupils and providing the necessary support.

06 Expenditures - Non-operational: This indicator identifies those expenditures made in conjunction with debt repayment, auxiliary programs, and those inter-district projects which utilize one district as the fiscal officer.

The purpose of this indicator is to help identify expenditures which do not provide for the direct operation of the school district.

07 Interfund Transactions-Out: This indicator isolates interfund Transactions such as transfers or advances out of a fund. By itself, this indicator represents only one half of the total interfund transactions process. The purpose of this indicator is to identify the posting of interfund transactions as unique transactions.

08 Interfund Transactions-In: This indicator isolates interfund Transactions such as transfers or advances into a fund. This indicator, when coupled with the previous indicator, completes the process of identifying interfund transactions as unique and avoids confusing such transactions with receipts and expenditures.

09 NOT USED AT THIS TIME

10 Investments: This indicator isolates those transactions which involve the investment of funds. Essentially, it does not increase or decrease the cash balance of the district.



## Uniform School Accounting System

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### **Fund Definitions**

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The transactions of each fund are reflected separately from the activities reported in other funds for the purpose of attaining certain objectives in accordance with legal restrictions or other limitations.

Each school district should establish and maintain those funds required by law (See section 5705.09, Ohio Revised Code) along with any funds necessary for compliance with legal and operating requirements. Only those funds where the authority for the creation/existence is identified as section 5705.12, Revised Code, require written approval from the Auditor of State.

All fund numbers are assigned by the Auditor of State.

## Uniform School Accounting System

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### **Fund Definitions**

#### **001 General**

- Authority: Section 5705.09, Revised Code
- Purpose: This is a set of accounts used to show all ordinary operations of a school system, generally all transactions which do not have to be accounted for in another fund.
- Classification: Governmental Fund Type, General Fund

#### **002 Bond Retirement**

- Authority: Section 5705.09, Revised Code
- Purpose: A fund provided for the retirement of serial bonds and short term notes and loans. All revenue derived from general or special levies, either within or exceeding the ten-mill limitation, which is levied for debt charges on bonds, notes, or loans, shall be paid into this fund.
- Classification: Governmental Fund Type, Debt Service Fund

#### **003 Permanent Improvement**

- Authority: Section 5705.10 or 5705.12, Revised Code
- Purpose: A fund provided to account for all transactions related to the acquiring, constructing, or improving of such permanent improvements as are authorized by Chapter 5705, Revised Code.
- Classification: Governmental Fund Type, Capital Projects Fund

#### **004 Building**

- Authority: Section 5705.09, Revised Code
- Purpose: A fund used to account for the receipts and expenditures related to all special bond funds in the district. All proceeds from the sale of bonds, notes, or certificates of indebtedness, except premium and accrued interest, must be paid into this fund. Expenditures recorded here represent the costs of acquiring capital facilities including real property.
- Classification: Governmental Fund Type, Capital Projects Fund

#### **005 Replacement**

- Authority: Section 3315.11, Revised Code
- Purpose: A fund provided to account for monies used in the rebuilding, restoration or improvement of property which has been totally or partially destroyed due to any cause. Such property may have become unfit for use necessitating its demolition in whole or in part, and may require repair or restoration before it can again be used.
- Classification: Governmental Fund Type, Capital Projects Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **006 Food Services**

Authority: Section 3313.81, Revised Code

Purpose: A fund used to record financial transactions related to food service operation.

Classification: Governmental Fund Type, Special Revenue Fund  
Proprietary Fund Type, Enterprise Fund

#### **007 Special Trust**

Authority: Sections 5705.09, Revised Code

Purpose: The special trust fund may be classified as a special revenue, permanent, or a private purpose trust fund. A special revenue fund should be used if the original contributions can be expended for school district programs. A permanent fund should be used if the only the earnings on the original proceeds can be expended and not the principal. If the original contribution, whether required to be kept intact or not, and the earnings do not support the school district's programs, then the fund will be classified as a private purpose trust fund.

Classification: Governmental Fund Type, Special Revenue Fund  
Governmental Fund Type, Permanent Fund  
Fiduciary Fund Type, Private Purpose Trust Fund

#### **008 Endowment**

Authority: Sections 5705.09, Revised Code

Purpose: The endowment fund may be classified as a permanent or a private purpose trust fund. If the original contribution is required to be kept intact and the earnings are to support the district's programs, the fund will be classified as a permanent fund. If the original contribution, whether required to be kept intact or not, and the earnings do not support the district's programs, then the fund will be classified as a private purpose trust fund

Classification: Governmental Fund Type, Permanent Fund  
Fiduciary Fund Type, Private Purpose Trust Fund

#### **009 Uniform School Supplies**

Authority: Section 3313.811, Revised Code

Purpose: A rotary fund provided to account for the purchase and sale of school supplies as adopted by the board of education for use in the schools of the district. Profit derived from such sale is to be used for school purposes or activities in connection with the school.

Classification: Proprietary Fund Type, Enterprise Fund

Uniform School Accounting System

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**Fund Definitions**  
(Continued)

**010 Classroom Facilities**

Authority: Sections 3318.080, Revised Code

Purpose: A fund provided to account for monies received and expended in connection with contracts entered into by the school district and the Ohio School Facilities Commission for the building and equipping of classroom facilities.

Classification: Governmental Fund Type, Capital Projects Fund

**011 Rotary Fund - Special Services**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund to report any activity for which a fee is charged to external users for goods or services. Activities using this fund tend to be curricular in nature. As an example, this fund would be used to account for receipts and purchases made in connection with the sale of consumer services provided by vocational education classes such as cosmetology or auto mechanics. As another example, this fund should be used to account for "Life Enrichment Programs" offered by a school district.

Classification: Proprietary Fund Type, Enterprise Fund

**012 Adult Education**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund to account for transactions made in connection with adult education classes. Receipts include, but are not limited to, tuition from patrons and students and reimbursement from the State Department of Education. Expenditures include supplies, salaries and textbooks.

Classification: Proprietary Fund Type, Enterprise Fund

**013 Recreation**

Authority: Section 755.14, Revised Code

Purpose: A fund to account for monies received and expended in connection with a community recreation program which is intended to be self-sustaining.

Classification: Proprietary Fund Type, Enterprise Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **014 Internal Services Rotary**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund provided to account for operations that provide goods or services to other governmental units on a cost-reimbursement basis. The use of the fund may be applied to situations where the district acts as fiscal agent for a multi-district program.

Classification: Proprietary Fund Type, Internal Service Fund  
Proprietary Fund Type, Enterprise Fund

#### **015 Mental Health**

Authority: Section 5119.061, Revised Code

Purpose: A fund provided to account for receipts and expenditures in conjunction with programs entered into with boards of mental health or mental retardation.

Classification: Governmental Fund Type, Special Revenue Fund

#### **016 Emergency Levy**

Authority: Section 5705.194, Revised Code

Purpose: A fund provided to account for the proceeds from a special levy. Such levy is necessary to satisfy a district's emergency needs or to prevent school closings.

Classification: Governmental Fund Type, Special Revenue Fund

#### **017 Library Construction**

Authority: Sections 3375.43, 3375.44 and 3375.54, Revised Code

Purpose: A fund provided for districts acting as fiscal agent for School District Libraries to account for receipts and transfers of proceeds from sale of bonds or notes issued for purchasing, erecting, constructing, enlarging, extending, or improving a building, including equipping and furnishing the same.

Classification: Governmental Fund Type, Capital Projects Fund

#### **018 Public School Support**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund provided to account for specific local revenue sources, other than taxes or expendable trusts (i.e. profits from vending machines, sales of pictures, etc.), that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchases.

Classification: Governmental Fund Type, Special Revenue Fund

Uniform School Accounting System

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**Fund Definitions**  
(Continued)

**019 Other Grants**

Authority: Sections 5705.09, Revised Code

Purpose: A fund used to account for the proceeds of specific revenue sources, except for State and Federal grants that are legally restricted to expenditures for specified purposes.

Classification: Governmental Fund Type, Special Revenue Fund  
Governmental Fund Type, Capital Projects Fund

**020 Special Enterprise**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund to report any activity for which a fee is charged to external users for goods or services. This fund can also account for any activity where debt is backed solely by fees and charges, there is a legal requirement to recover costs, or the school board has decided to recover costs.

Classification: Proprietary Fund Type, Enterprise Fund

**021 Intra-District Services**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund to account for functions that provide goods or services to other areas within the school district. Intra-district functions could include central warehousing and purchasing and central data processing.

Classification: Proprietary Fund Type, Internal Service Fund

**022 District Agency**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund used to account for those assets held by a school district as an agent for individuals, private organization, and other governmental units. Agency funds could include a central payroll account. In an agency fund, assets equal liabilities, and the fund balance is zero.

Classification: Fiduciary Fund Type, Agency Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **023 Liability Self-Insurance**

Authority: Sections 9.833 and 5705.13, Revised Code

Purpose: This fund should have the self-insurance money deposited in it and all appropriate self-insurance payments made from it. The Self-Insurance Fund may be a fund that serves a pool of participating local governments or a pool of funds within a given local government. The Self-Insurance Fund does not require permission of the Auditor of State for establishment. The Board of Education should establish the fund by resolution.

Classification: Proprietary Fund Type, Internal Service

#### **024 Employee Benefits Self-Insurance**

Authority: Section 9.833 and 5705.13 of the Revised Code

Purpose: A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life, dental, vision, or any other similar employee benefits. The Employee Benefits Self-Insurance Fund may make payments for services provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.

Classification: Proprietary Fund Type, Internal Service Fund

#### **025 Computer Network - Class 'A' Sites**

Authority: Section 5705.12 of the Revised Code. This fund requires Auditor of State permission to be established.

Purpose: A fund provided to account for the operations of class 'A' sites of the computer network of the Department of Education. This fund shall not be utilized by class 'B' sites. Instead, class 'B' sites shall account for their computer operations within the General Fund.

Classification: Proprietary Fund Type, Internal Service Fund  
Proprietary Fund Type, Enterprise Fund

#### **026 Employee Benefits Agency**

Authority: Section 5705.09 of the Revised Code

Purpose: A fund provided to account for monies received from Employee Benefits Self-Insurance Funds of school districts forming an insurance "pool" for employee benefits.

Classification: Fiduciary Fund Type, Agency Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **027 Workers' Compensation Self-Insurance**

Authority: Section 5705.13, Revised Code

Purpose: A fund used to account for the operation of a retrospective rating plan for Workers' Compensation.

Classification: Proprietary Fund Type, Internal Service Fund

#### **028 Special Education**

Authority: Section 5705.09, Revised Code

Purpose: A fund provided to account for the proceeds of a tax levied for the purpose of financing special education (Amended Substitute Bill No. 247, effective 11/21/88.).

Classification: Governmental Fund Type, Special Revenue Fund

#### **029 Education Foundation**

Authority: Section 3315.40, Revised Code

Purpose: A fund provided to account for the proceeds of any bequest, gift, or endowment given to the school district for the Education Foundation Fund or given without conditions or limitations; or, for the proceeds of a transfer from the General Fund of up to one-half of one per cent of the total estimated appropriations included in the school district's tax budget; or, in the case of a county board of education, an amount not to exceed one-half of one percent of the funds received by the county board pursuant to Section 3317.11 of the Revised Code. All boards of education must receipt any interest earnings on the principal of the Education Foundation Fund into the Fund. Monies in the Fund shall be expended only by resolution adopted by a majority of the members of the board for operating or capital costs of any existing or new and innovative program designed to enhance or promote education within the district, such as scholarships for students or teachers.

Classification: Governmental Fund Type, Special Revenue Fund

#### **030 Special Levy (Special Revenue)**

Authority: Section 5705.09, Revised Code

Purpose: A Fund used to account for the proceeds of a special levy for special revenue fund purposes.

Classification: Governmental Fund Type, Special Revenue Fund

#### **031 Underground Storage Tanks**

Authority: Section 1301: 7-9-05, Ohio Administrative Code

Purpose: Underground Storage Tank money

Classification: Governmental Fund Type, Special Revenue Fund



## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **032 School Improvement Models**

Authority: Section 5705.09, Revised Code

Purpose: Venture Capital Grants

Classification: Governmental Fund Type, Special Revenue Fund

#### **033 Special Levy (Capital Projects)**

Authority: Section 5705.09, Revised Code

Purpose: A fund used to account for the proceeds of a special levy for capital project purposes.

Classification: Governmental Fund Type, Capital Project Fund

#### **034 Classroom Facilities Maintenance**

Authority: Section 3318.06, Revised Code

Purpose: A fund used to account for the proceeds of a levy for the maintenance of facilities.

Classification: Governmental Fund Type, Special Revenue Fund

#### **035 Termination Benefits**

Authority: Section 5705.13, Revised Code

Purpose: A fund in which cash may be accumulated for paying termination benefits or for paying salaries when the number of pay periods exceeds the usual and customary for a year.

Classification: Governmental Fund Type, Special Revenue Fund

#### **070 Capital Projects**

Authority: Section 5705.13, Revised Code

Purpose: A fund used to accumulate money for one or more capital projects.

Classification: Governmental Fund Type, Capital Project Fund

#### **071 Capital Grants**

Authority: Section 5705.09, Revised Code

Purpose: A fund to account for the revenues or grants received from another local government that are restricted to expenditures for permanent improvements.

Classification: Governmental Fund Type, Capital Projects Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **200 Student Managed Activity**

Authority: Section 3313.062, Revised Code

Purpose: A fund provided to account for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor.

Classification: Fiduciary Fund Type, Agency Fund

#### **300 District Managed Student Activity** (Also Identified as Athletic Fund)

Authority: Section 3315.062, Revised Code

Purpose: A fund provided to account for those student activity programs which have student participation in the activity but do not have student management of the programs. This fund would usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities.

Classification: Governmental Fund Type, Special Revenue Fund

#### **401 Auxiliary Services (NPSS)**

Authority: Current Budget Bill, appropriation line item 200-511 and 200-532

Purpose: A fund used to account for monies which provide services and materials to pupils attending non-public schools within the school district.

Classification: Governmental Fund Type, Special Revenue Fund

#### **413 Post Secondary Vocational Education**

Authority: Current Budget Bill, appropriation line item ~~200-514~~

Purpose: A fund provided to account for receipts and expenditures incurred in providing opportunities for adults to acquire adequate employment skills.

Classification: Governmental Fund Type, Special Revenue Fund

#### **414 Adult High School Education**

Authority: Current Budget Bill appropriation line item ~~200-509~~

Purpose: A fund provided to account for receipts and expenditures incurred in providing opportunity for out-of-school youth and adults to earn a high school diploma or a certificate of high school equivalence.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **416 Teacher Development**

Authority: Current Budget Bill, appropriation line item ~~200-410~~

Purpose: A fund provided to account for receipts and expenditures necessary for providing assistance to local school districts for the development of in-service programs.

Classification: Governmental Fund Type, Special Revenue Fund

#### **421 School Bus Driver Training Program**

Authority: Ohio Department of Highway Safety PL 89-654, CFDA 20.600.

Purpose: A fund provided to account for school bus driver training programs.

Classification: Governmental Fund Type, Special Revenue Fund

#### **424 Children's Trust**

Authority: Section 3109.18, Revised Code

Purpose: A fund provided to account for receipt and expenditures made in conjunction with child abuse, child neglect prevention programs, and other grants from the Children's Trust Fund.

Classification: Governmental fund Type, Special Revenue Fund

#### **426 Industrial Training Program**

Authority: Current Budget Bill appropriation line item 195-434

Purpose: To provide for the training of skilled workers at vocational or technical schools or higher education institutions, for new businesses or industries in Ohio, those in Ohio expanding their operations, for existing businesses or industries in Ohio in which jobs will be retained as a result of the worker training. The funds may be used for the administrative support of the Ohio Industrial Training Program and for the full cost of training, student payments, supplies, the purchase or rental of equipment not available through vocational or technical schools, or rental of facilities when not available through vocational education or higher education institutions and for the training of instructors for specialized machinery or processes including salaries, maintenance, and travel for such training.

Classification: Governmental Fund Type, Special Revenue Fund

#### **430 Motorcycle Safety and Education**

Authority: Section 4501.13, Revised Code

Purpose: A fund provided to account for receipts and expenditures of the Motorcycle Safety and Education Program.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **431 Gifted Education**

Authority: Current Budget Bill appropriation line item ~~200-521~~

Purpose: A fund provided to account for research and demonstration projects and other purposes as established under appropriation line item 200-521, Gifted Pupil Program.

Classification: Governmental Fund Type, Special Revenue Fund

#### **432 Management Information System**

Authority: Current Budget Bill appropriation item 200-446

Purpose: A fund provided for hardware and software development, or other costs associated with the requirements of the management information system.

Classification: Governmental Fund Type, Special Revenue Fund

#### **439 Public School Preschool**

Authority: Current Budget Bill appropriation item 200-408

Purpose: A fund to assist school districts in paying the cost of preschool programs for three and four year olds.

Classification: Governmental Fund Type, Special Revenue Fund

#### **440 Entry Year Programs**

Authority: Current Budget Bill appropriation item ~~200-410~~

Purpose: To implement entry-year programs pursuant to ~~Section 3317.024(T) of the Revised Code.~~

Classification: Governmental Fund Type, Special Revenue Fund

#### **443 Summer School Remediation**

Authority: Section ~~3317.024(A)~~, Revised Code

Purpose: A fund to permit school districts to establish summer school remediation programs that serve as an extension of the regular school year for those students requiring remedial work prior to the beginning of the next school year.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **450 School Net**

Authority: Current Budget Bill appropriation line item ~~228-539~~

Purpose: A fund provided to account for wiring to all classrooms in the State and to provide a computer workstation and related technology for every classroom in Ohio's low-wealth school districts.

Classification: Governmental Fund Type, Capital Projects Fund

#### **451 Data Communications for School Buildings**

Authority: Current Budget Bill appropriation line item 200-426

Purpose: A fund provided to account for money appropriated for Ohio Educational Computer Network Connections.

Classification: Governmental Fund Type, Special Revenue Fund

#### **452 School Net Professional Development**

Authority: Current Budget Bill appropriation line item ~~200-406~~

Purpose: A fund provided to account for a limited number of professional development subsidy grants.

Classification: Governmental Fund Type, Special Revenue Fund

#### **453 Telecommunity**

Authority: Current Budget Bill appropriation line item ~~228-630~~

Purpose: A fund provided to account for Telecommunity grants for the Ohio Department of Education.

Classification: Governmental Fund Type, Capital Projects Fund

#### **459 Ohio Reads**

Authority: Current Budget Bill appropriation line item ~~200-566~~

Purpose: A fund intended 1) to improve reading outcomes, especially on the fourth grade reading proficiency test and 2) for volunteer coordinators in public school buildings, for educational service centers for costs associated with volunteer coordination, for background checks for volunteers, to evaluate the Ohio Reads Program, and for operating expenses associated with administering the program.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **460 Student Intervention**

- Authority: Current Budget Bill appropriation line item ~~200-513~~
- Purpose: A fund used to account for student intervention services satisfying criteria defined in ~~division (E) of Section 3313.608 of the Revised Code.~~
- Classification: Governmental Fund Type, Special Revenue Fund

#### **461 Vocational Education Enhancement**

- Authority: Current Budget Bill appropriation line item 200-545
- Purpose: A fund used to account for Vocational Education Enhancements that: 1) expand the number of students enrolled in tech prep programs, 2) enable students to develop career plans, to identify initial educational and career goals, and to develop a career passport which provides a clear understanding of the student's knowledge, skills, and credentials to present to future employers, universities, and other training institutes and 3) replace or update equipment essential for the instruction of students in job skills taught as part of a vocational program or programs approved for such instruction by the State Board of Education.
- Classification: Governmental Fund Type, Special Revenue Fund

#### **463 Alternative Schools**

- Authority: Current Budget Bill appropriation line item ~~200-520~~ and 200-421
- Purpose: A fund used to account for alternative educational programs for existing and new at-risk and delinquent youth. Programs shall be focused on youth in one or more of the following categories: those who have been expelled or suspended, those who have dropped out of school or who are at risk of dropping out of school, those who are habitually truant or disruptive, or those on probation or on parole from a Department of Youth Services' facility.
- Classification: Governmental Fund Type, Special Revenue Fund

#### **464 School Improvement Models**

- Authority: Current Budget Bill appropriation line item 200-431
- Purpose: A fund used to account for monies provided as technical assistance to school districts that are declared to be in a state of academic watch or academic emergency under section 3302.03 of the Revised Code to develop their continuous improvement plans as required in section 3302.04 of the Revised Code and to support the statewide network of school improvement that demonstrates the capacity to invent or adapt school improvement models. Funds may also be used to distribute the school report cards pursuant to section 3302.03 of the Revised Code.
- Classification: Governmental Fund Type, Special Revenue Fund

Uniform School Accounting System

**Fund Definitions**  
(Continued)

**494 Poverty Aid (Scheduled to be deleted after FY 2014)**

Authority: Current Budget Bill, O.R.C. 3317.029

Purpose: A fund use to account for monies appropriated for poverty based assistance as part of the state foundation system. Programs include are academic intervention, all-day kindergarten, class-size reduction, Limited English Proficient students, professional development, dropout prevention, and community outreach.

Classification: Governmental Fund Type, Special Revenues Fund

**496 School Building Assistance Limited**

Authority: Senate Bill No. 102

Purpose: A fund provided for the big eight school districts to be used for major renovations and repairs of school facilities.

Classification: Governmental Fund Type, Capital Projects Fund

**498 Capital Improvements CAP (H.B. 810)**

Authority: ~~House Bill 810~~

Purpose: A fund to assist schools with capital projects

Classification: Governmental Fund Type, Capital Projects Fund

**499 Miscellaneous State Grants**

Authority: Section 5705.09, Revised Code

Purpose: A fund used to account for various monies received from state agencies which are not classified elsewhere. A separate special cost center must be used for each grant.

Classification: Governmental Fund Type, Special Revenue Fund

The Miscellaneous State Grants fund includes the following:

State	Grant Name	State	Grant Name
<u>Approp.</u> 200-416	Career-Technical Education Match	<u>Approp.</u> 200-427	Academic Standards
200-442	Child Care Licensing	200-447	GED Testing/Adult High School
200-455	Community Schools	200-578	Safe and Supportive Schools

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **501 Adult Basic Education**

Authority: Catalog of Federal Domestic Assistance #84.002

Purpose: Instructional programs for persons sixteen (16) years of age and older who are not enrolled in secondary school and who have less than a twelfth-grade education or its equivalent; development of basic educational skills; or do not have a secondary school diploma or its recognized equivalent, and have not achieved an equivalent level of education, or are unable to speak, read, or write the English language.

Classification: Governmental Fund Type, Special Revenue Fund

#### **502 School to Work**

Authority: Catalog of Federal Domestic Assistance #17.249

Purpose: To provide workforce investment activities that increase employment, retention and earnings of participants and increase occupational skill attainment by the participants.

Classification: Governmental Fund Type, Special Revenue Fund

#### **504 Education Jobs (Scheduled to be deleted after Fiscal Year 2014)**

Authority: Catalog of Federal Domestic Assistance #84.410

Purpose: To provide compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary or secondary educational and related services.

Classification: Governmental Fund Type, Special Revenue Fund

#### **505 Title 1: Instructional Programs for Migrant Children**

Authority: Catalog of Federal Domestic Assistance #84.011

Purpose: Instructional programs for children of migratory agricultural workers or migratory fishers to obtain a secondary school diploma, gain employment, be placed in other post-secondary education or training or be placed in a facility of higher education.

Classification: Governmental Fund Type, Special Revenue Fund

#### **506 Race to the Top**

Authority: Catalog of Federal Domestic Assistance #84.395

Purpose: To provide for either a new program or expansion of an existing program to support initiatives in the following areas: Standards and Assessments; Using Data to improve Instruction; Great Teachers and Leaders; and Turning Around the Lowest-Achieving Schools.

Classification: Governmental Fund Type, Special Revenue Fund



## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **512 School Maintenance and Operational Assistance (Impact Aid/SAFA)**

Authority: Catalog of Federal Domestic Assistance #84.041

Purpose: Maintenance and operational funds to school districts significantly affected (1) by a loss of revenue from taxable real property acquired by the federal government; (2) by provision of public education to children who live on federal property; or (3) by a sudden and substantial increase in school attendance as a result of federal activities.

Classification: Governmental Fund Type, Special Revenue Fund

#### **516 IDEA, Part B, Special Education, Education of Handicapped Children**

Authority: Catalog of Federal Domestic Assistance #84.027

Purpose: Grants to assist states in providing an appropriate public education to all children with disabilities.

Classification: Governmental Fund Type, Special Revenue Fund

#### **524 Vocational Education: Carl D. Perkins Vocational Education Act of 1984**

Authority: Catalog of Federal Domestic Assistance #84.048

Purpose: Funds to boards of education, teacher training institutions, and the state administering agency for cooperating in development of vocational education programs in the following categories: secondary, post-secondary, adult, disadvantaged and handicapped persons, exemplary programs, cooperative education, construction of area vocational schools, ancillary services, research, advisory committees, and work-study projects, including sex equity grants.

Classification: Governmental Fund Type, Special Revenue Fund

#### **525 Project Head - Start**

Authority: Catalog of Federal Domestic Assistance #93-600

Purpose: To promote school readiness by enhancing the social and cognitive development of low income children, including children on federally recognized reservations and children of migratory farm workers, through the provision of comprehensive health, educational, nutritional, social and other services; and to involve parents in their children's learning and to help parents make progress toward their educational, literacy and employment goals.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **532 State Fiscal Stabilization Fund (Scheduled to be deleted after Fiscal Year 2014)**

Authority: Catalog of Federal Domestic Assistance #84.394

Purpose: To support and restore State funding for elementary, secondary, post-secondary education and as applicable early childhood programs.

Classification: Governmental Fund Type, Special Revenue Fund

#### **533 Title II D - Technology**

Authority: Catalog of Federal Domestic Assistance #84.386

Purpose: To improve State academic achievement through technology in schools; to assist student in becoming technologically literate by the end of eighth grade, and; to encourage effective integration of technology with teacher training and curriculum development to establish successful research-based instructional methods.

Classification: Governmental Fund Type, Special Revenue Fund

#### **535 Basic PELL Grant Program**

Authority: Catalog of Federal Domestic Assistance #84.063

Purpose: To provide eligible undergraduate post-secondary students who have demonstrated financial need with grant assistance to help meet educational expenses.

Classification: Governmental Fund Type, Special Revenue Fund

#### **536 Title I School Improvement Stimulus A**

Authority: Catalog of Federal Domestic Assistance #84.389

Purpose: To help schools improve the teaching and learning of children failing, or most at risk of failing to meet challenging State academic achievement standards.

Classification: Governmental Fund Type, Special Revenue Fund

#### **537 Title I School Improvement Stimulus G**

Authority: Catalog of Federal Domestic Assistance #84.388

Purpose: To raise the achievement of students in the lowest-performing schools.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **542 Nutrition Education and Training Program (A)**

Authority: Catalog of Federal Domestic Assistance #10.564

Purpose: To encourage the effective dissemination of scientifically valid information to children participating or eligible to participate in the school lunch and related nutrition programs.

Classification: Governmental Fund Type, Special Revenue Fund

#### **545 State and Community Highway Safety**

Authority: Catalog of Federal Domestic Assistance #20.600

Purpose: To provide a coordinated national highway safety program to reduce traffic accidents, deaths, injuries, and property damage. Uses may include EMTA and school bus safety programs. This fund is applicable to the Pre-Service School Bus Driver Training Program and EMTA Vocational Training.

Classification: Governmental Fund Type, Special Revenue Fund

#### **548 Indian Education Grants**

Authority: Catalog of Federal Domestic Assistance #84.060

Purpose: Federal financial assistance to school districts to develop and implement elementary and secondary school programs designed to meet the special educational needs of Indian children.

Classification: Governmental Fund Type, Special Revenue Fund

#### **551 Title III, Limited English Proficiency**

Authority: Catalog of Federal Domestic Assistance #84.365

Purpose: Funds to develop and carry out elementary and secondary school programs, including activities at the pre-school level, to meet the educational needs of children of limited English proficiency. These programs provide structured English language instruction, with respect to the years of study to which the program is applicable, and instruction in the child's native language to the extent necessary to allow a child to achieve competence in English. The instruction must incorporate the cultural heritage of these children and of other children in American society. The instruction must be, to the extent necessary, in all courses or subjects of study which will allow a child to meet grade promotion and graduation standards.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **571 Refugee Children School Impact Act**

Authority: Catalog of Federal Domestic Assistance #93.576

Purpose: To provide educational services to meet educational needs of refugee children who are enrolled in public and non-profit private elementary and secondary schools.

Classification: Governmental Fund Type, Special Revenue Fund

#### **572 Title I, Disadvantaged Children/Targeted Assistance**

Authority: Catalog of Federal Domestic Assistance #84.010

Purpose: To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. Included are the Even Start and Comprehensive School Reform programs.

Classification: Governmental Fund Type, Special Revenue Fund

#### **573 Title V - Innovative Education Programs**

Authority: Catalog of Federal Domestic Assistance #84.298

Purpose: To assist State and local educational agencies in the reform of elementary and secondary education. Funds may be used for various materials, technology, and projects implementing school improvement and parental involvement activities authorized under ESEA, Title I. This program is subject to non-supplanting requirements and must use a restricted indirect cost rate which is referenced under 34 CFR 76.564-76.569.

Classification: Governmental Fund Type, Special Revenue Fund

#### **580 Juvenile Justice**

Authority: Catalog of Federal Domestic Assistance #16.540

Purpose: Federal funds to meet the objectives of programs and/or grants under the Juvenile Justice and Delinquency Prevention Act of 1974.

Classification: Governmental Fund Type, Special Revenue Fund.

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **583 Emergency School Repair**

Authority: Catalog of Federal Domestic Assistance #84.352

Purpose: To provide financial assistance to local educational agencies with urgent school repair and renovation. Authorized activities include technology activities related to school renovation and necessary renovations for handicapped individuals. Grants are administered by the Ohio Schools Facilities Commission.

Classification: Governmental Fund Type, Capital Projects Fund

#### **584 Drug Free School Grant**

Authority: Catalog of Federal Domestic Assistance #84.186

Purpose: To offer a disciplined environment conducive to learning, by preventing violence in and around schools and strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs, involve parents, and coordinated with related Federal, State, and community efforts and resources.

Classification: Governmental Fund Type, Special Revenue Fund

#### **587 IDEA Preschool Grant for the Handicapped**

Authority: Catalog of Federal Domestic Assistance #84.173

Purpose: The Preschool Grant Program, Section 619 of Public Law 99 -457, addresses the improvement and expansion of services for handicapped children ages three (3) through five (5) years.

Classification: Governmental Fund Type, Special Revenue Fund

#### **590 Improving Teacher Quality**

Authority: Catalog of Federal Domestic Assistance #84.367

Purpose: A fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

Classification: Governmental Fund Type, Special Revenue Fund

#### **591 Early Learning Initiative**

Authority: Catalog of Federal Domestic Assistance #93.558

Purpose: To provide an early learning program for eligible children funded with Title IV-A funds and provides Title IV-A services that are early learning services. The Initiative is administered by the Department of Education and the Department of Job and Family Services in accordance with sections 5101.80 and 5101.801 of the Revised Code. The Initiative is to provide early learning programs and childcare to eligible children. Early learning programs may provide early learning services on a full-day basis, a part-day basis, or both a full-day and part-day basis.

Classification: Governmental Fund Type, Special Revenue Fund

## Uniform School Accounting System

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### **Fund Definitions**

(Continued)

#### **598 Schoolwide Building Program**

- Authority: No Child Left Behind Act of 2001. Requires an approved consolidated funding application from the Ohio Department of Education. See AOS Bulletin 2007-003.
- Purpose: The purpose of this bulletin is to inform you of the creation of a Schoolwide Building Program Fund. The Schoolwide Building Program Fund allows for the pooling of Federal, State, and local funds to be used to upgrade the overall instructional program of a school building where at least 40 percent of children are from low-income families.
- Classification: Governmental Fund Type, Special Revenue Fund.

#### **599 Miscellaneous Federal Grants**

- Authority: Section 5705.09 of the Revised Code and as directed by the Auditor of State and/or the Ohio Department of Education. Grants programs include, but are not limited to the following:

Code of Federal Domestic Assistance #84.184, Title IV-Part A, Community Service Grants  
Code of Federal Domestic Assistance #84.215, Title V, Part D, Improvement of Education  
Code of Federal Domestic Assistance #84.206, Title V, Part D, Javits Gifted/Talented  
Code of Federal Domestic Assistance #84.282, Title V, Part B, Charter Schools  
Code of Federal Domestic Assistance #84.287, Title IV, Part B, 21<sup>st</sup>Century Learning Centers  
Code of Federal Domestic Assistance #84.318, Title II- Part D, Technology  
Code of Federal Domestic Assistance #84.323, IDEA, Part D, State Program Improvement  
Code of Federal Domestic Assistance #84.336, Title II, Part A, Teacher Quality Enhancement  
Code of Federal Domestic Assistance #84.338, Title II, Part C, Reading Excellence  
Code of Federal Domestic Assistance #84.357, Title I, Part B, Reading First  
Code of Federal Domestic Assistance #84.358, Title VIB-Rural and Low Income  
Code of Federal Domestic Assistance #94.004, Learn and Serve America programs  
Code of Federal Domestic Assistance #xx.xxx, Federal Emergence Management Agency Grants

(CFDA number is only available from the grantor)

- Purpose: A fund used to account for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. A separate cost center must be used for each grant.
- Classification: Governmental Fund Type, Special Revenue Fund.

## Uniform School Accounting System

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### **Function Definitions**

Function describes the activity a person performs or the purpose for which an expenditure is made. Function includes the activities or services which are performed to accomplish the objectives of a school district. The activities of a school district are classified into seven (7) broad areas of functions: Instruction, Supporting Services, Operation of Non-Instructional Services, Extracurricular Activities, Facilities Acquisition and Construction Services, Debt Service, and Other Uses of Funds. Functions are broken down further into sub-functions and service areas which are subsequently subdivided into areas of responsibility.

Each of the major function levels consists of activities which have similar general operational objectives. For example, subfunctions under the Function of Instruction include Regular Instruction, Special Instruction, Vocational, and Adult/Continuing. Service Areas, under the subfunction Regular Instruction, include Elementary Programs, Middle/Junior High Programs, and High School Programs.

It is not the purpose of this document to dictate an organizational structure; it does, however, identify and define the elements (areas of responsibility) which can be arranged into any organizational structure according to needs, philosophy, and tradition of each individual school district.

The function dimension consists of four (4) digits. Each district is to use those codes which are necessary or applicable. Function numbers are assigned by the Auditor of State.

## Uniform School Accounting System

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### Function Definitions

#### Code   Definition

- 1000**   **INSTRUCTION**: Instruction includes the activities directly dealing with the teaching of pupils or the interaction between teacher and pupil. Teaching may be provided for pupils in a school, in a classroom, in another location, such as in a home or hospital, and through other approved media such as television, radio, telephone and correspondence. Includes aides or classroom assistants of any type who assist in the instructional process. Technology used by students in the classroom or technology that has a student-instruction focus should also be coded here.
- 1100**   **REGULAR**: Instructional activities designed primarily to prepare pupils for the activities as citizens, family members, and workers, and are contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
- 1110**   **ELEMENTARY**: Learning experiences which are concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics necessary for all pupils as they become aware of the world of work and life within our culture, which should be achieved during the elementary school years as defined by each school district based on state provided criteria.
- 1120**   **MIDDLE/JUNIOR HIGH**: Learning experiences which are concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils to understand themselves and their relationships with society, which should be achieved during the middle school years as defined by each school district based on state provided criteria.
- 1130**   **HIGH SCHOOL**: Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered necessary for all pupils as they learn of various occupations and/or professions and begin to understand themselves and their relationships with society, which normally may be achieved in the high school years.
- 1131**   **Preparatory, Post-Secondary Education Curriculum**: Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics, which normally may be achieved during the secondary school years, considered necessary for those pupils desiring further education in post-secondary education programs.
- 1132**   **General Curriculum**: Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics which normally may be achieved during the secondary school years to aid those pupils desiring immediate post-secondary employment.
- 1133**   **General Curriculum/Post-Secondary Curriculum**: Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics, which are achieved during the secondary school years and obtained from institutions of higher education in advanced mathematics, laboratory-based science, or foreign language that results in dual high school and college credit.
- 1140**   **ALTERNATIVE SCHOOL**: Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by pupils but not offered in the above educational settings.
- 1150**   **ENRICHMENT ACTIVITIES**: activities that may encourage the intellectual and creative pursuits of all students, including the fine arts,



## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

1190   OTHER REGULAR INSTRUCTION: Any regular instruction other than those above.

1200   SPECIAL INSTRUCTION: Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include Pre-primary, Elementary, and Secondary services for the: (1) academically gifted; (2) handicapped; (3) culturally different; (4) disadvantaged; and (5) other special.

1210   ACADEMICALLY GIFTED: Services for the social learning experiences for pupils identified as being gifted or talented in areas such as the following: cognitive ability, specific academics, visual or performing arts, and creative thinking.

1211   Gifted Identification: Services for the identification of gifted students.

1230   HANDICAPPED: Special learning experiences for pupils **K through 6** identified as being handicapped.

1231   Multi-handicapped: A severe impairment and/or such concomitant impairments that the child's educational problems make it impossible to accommodate his/her needs in any program but a program for multi-handicapped children. (This definition may include deaf; blind; autistic; and moderately, severely, or profoundly developmentally handicapped children.)

1232   Hearing Handicapped: A hearing impairment, whether permanent or fluctuating, which adversely affects a child's educational performance but which is not included under the definition of "deaf".

1233   Visually Handicapped: A visual impairment which, even with correction, adversely affects a child's educational performance. The term includes both partially seeing and blind children.

1234   Orthopedically and/or Other Health Handicapped: A severe orthopedic impairment which adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly (e.g., club-foot, spina bifida, absence of some member), impairments caused by disease (e.g., poliomyelitis, muscular dystrophy, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns which cause contractures).

1235   Severe Behavior Handicapped: A condition exhibiting one or more of following characteristics over a long period of time and to a marked degree, which adversely affects educational performance: (1) an inability to learn, which cannot be explained by intellectual, sensory, or health factors; (2) an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; (3) inappropriate types of behavior or feelings under normal circumstances; (4) general pervasive mood of unhappiness or depression; or (5) a tendency to develop physical symptoms or fears associated with personal or school problems. This category does not include children who are socially maladjusted, unless it is determined that they are severe behavior handicapped.

## Uniform School Accounting System

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### Function Definitions

(Continued)

**Code   Definition**

- 1236   Developmentally Handicapped (Mentally Retarded): Significantly subaverage general intellectual functioning existing concurrently with deficits in adaptive behavior manifested during the developmental period, which adversely affects a child's educational performance.
- 1237   Specific Learning Disabled: A disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, which may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations. The term includes such conditions as perceptual handicaps, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. The term does not include children who have learning problems which are primarily the result of visual, hearing or motor handicaps, of mental retardation, of emotional disturbance, or of environmental, cultural or economic disadvantage.
- 1239   Other Handicaps: Includes those handicap areas not defined above.
- 1240   **HANDICAPPED**: Special learning experiences for pupils **7 through 12** identified as being handicapped.
- 1241   Multi-handicapped: A severe impairment and/or such concomitant impairments that the child's educational problems make it impossible to accommodate his/her needs in any program but a program for multi-handicapped children. (This definition may include deaf; blind; autistic; and moderately, severely, or profoundly developmentally handicapped children.)
- 1242   Hearing Handicapped: A hearing impairment, whether permanent or fluctuating, which adversely affects a child's educational performance but which is not included under the definition of "deaf".
- 1243   Visually Handicapped: A visual impairment which, even with correction, adversely affects a child's educational performance. The term includes both partially seeing and blind children.
- 1244   Orthopedically and/or Other Health Handicapped: A severe orthopedic impairment which adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly (e.g., club-foot, spina bifida, absence of some member), impairments caused by disease (e.g., poliomyelitis, muscular dystrophy, bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns which cause contractures).

## Uniform School Accounting System

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### Function Definitions

(Continued)

<u>Code</u>	<u>Definition</u>
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|-------------|---|
| 1245        | Severe Behavior Handicapped: A condition exhibiting one or more of following characteristics over a long period of time and to a marked degree, which adversely affects educational performance: (1) an inability to learn, which cannot be explained by intellectual, sensory, or health factors; (2) an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; (3) inappropriate types of behavior or feelings under normal circumstances; (4) general pervasive mood of unhappiness or depression; or (5) a tendency to develop physical symptoms or fears associated with personal or school problems. This category does not include children who are socially maladjusted, unless it is determined that they are severe behavior handicapped. |
| 1246        | Developmentally Handicapped (Mentally Retarded): Significantly subaverage general intellectual functioning existing concurrently with deficits in adaptive behavior manifested during the developmental period, which adversely affects a child's educational performance.  |
| 1247        | Specific Learning Disabled: A disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, which may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations. The term includes such conditions as perceptual handicaps, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. The term does not include children who have learning problems which are primarily the result of visual, hearing or motor handicaps, of mental retardation, of emotional disturbance, or of environmental, cultural or economic disadvantage.   |
| 1249        | Other Handicaps: Includes those handicap areas not defined above.   |
| <u>1250</u> | <u>CULTURALLY DIFFERENT</u> : Special learning experiences for pupils whose background is so different from that of most pupils that they have been identified as needing additional educational opportunities beyond those provided via regular instruction if they are to be educated to the optimum level of their ability.  |
| 1251        | Bilingual: Special learning experiences for pupils from homes where the English language is not spoken.   |
| 1252        | Migrant Education: Special learning experiences for children of migrant families.   |
| 1259        | Other Culturally Different: Special learning experiences for culturally different pupils not classified above.  |
| <u>1260</u> | <u>NOT USED AT THIS TIME</u>  |

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

- 1270   DISADVANTAGED YOUTH: Special learning experiences for those pupils who can be classified as educationally disadvantaged. This category includes children from low-income families, and those handicapped, orphaned, neglected, or delinquent living in state-operated institutions.
- 1280   PRESCHOOL   Preschool special education programs and related services required by state statute to all preschool children with disabilities between the ages of three through five residing in the school district. (voluntary preschool programs should be recorded in the 3240 function.
- 1290   OTHER SPECIAL: Special learning experiences for pupils who cannot be classified in the preceding service areas, and whose special characteristics significantly affect their ability to benefit from regular instructional programs.
- 1300   VOCATIONAL INSTRUCTION: Instructional activities designed to prepare youths and adults, in an efficient and timely fashion, to make informed career choices and to successfully enter, compete, and advance in a changing work world.
- 1310   SECONDARY REGULAR (INCLUDING ACADEMIC) AND INDEPENDENT PROGRAM: A program that does not exclusively serve handicapped students.
- 1311   Agricultural Education: Agriculture is a program involving skills and technical materials related to the production of food and fiber. The provided instruction helps develop knowledge, understanding, and skills involved in preparation for, or upgrading in, occupations in agriculture. The functions of production agriculture, agricultural supplies, agricultural mechanization, agricultural products processing, horticulture, and the services related thereto, are emphasized in the instruction designed to provide opportunities for students to prepare for or improve their capabilities in agricultural occupations. An agricultural occupation may include one or a combination of these functions.
- 1312   Distribution And Marketing Education: Marketing Education (distribution and marketing) includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user. These activities include buying, selling, transportation, storage, marketing research and communications, marketing, finance, and risk management.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

- 1313 Health Occupations Education: Education for health occupations comprises the body of related subject matter, or the body of related courses and planned experiences designed to impart knowledge or develop understanding and skills required in the supportive services to the health professions. Through teaching the skills and developing the understanding necessary to provide health services to patients, instruction is organized to prepare pupils for the occupational objective concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative, and rehabilitative services to people.
- 1314 Home Economics Education: Home Economics comprises the group of related courses or units of instruction organized for purposes of acquiring knowledge, developing understanding, and learning skills and attitudes relevant to (a) personal, home and family life, and (b) occupational preparation using the knowledge and skills of home economics. In addition to content unique to the area, the subject matter of home economics includes concepts drawn from the natural and social sciences and the humanities.
- 1315 Business and Office Education: The body of subject matter or combinations of courses and practical experience organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected office occupations. In the instructional process, substantive content frequently is comprised of subject matter drawn from other areas. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office. Included is a variety of activities, such as recording and retrieval of data, supervision, and coordination of office activities, internal and external communication, and the reporting of information.
- 1316 Trade and Industrial Education: As a branch of vocational training, Trade and Industrial Education prepare persons for initial employment or for up-grading or retraining workers in a wide range of trades and industrial occupations. Such occupations are skilled or semiskilled and feature producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity. Instruction is provided in basic manipulative skills, safety judgment, drafting, and science required to perform successfully in the occupation through a combination of classroom learning and shop or laboratory simulations. Training for apprenticeships and for service and certain semiprofessional occupations considered to be trade and industrial in nature is included.

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

- 1317 Special Needs Education: A Special Needs Vocational Education program includes special education programs and services designed to enable disadvantaged and/or handicapped persons to achieve vocational objectives that would otherwise be beyond their reach. These programs and services may take the form of:
- 1) Modifications of regular vocational programs mainstreamed);
  - 2) Special educational services which supplement regular vocational education programs (mainstreamed); and
  - 3) Special vocational education programs designed only for the disadvantaged and/or handicapped (separate classes).

A Special Needs project assists in-school and out-of-school youth and adults in gaining job skills, technical knowledge, and other related information in one of the vocational service areas of: 1) agricultural education, 2) business and office education, 3) trade and industrial education, 4) distributive education, 5) health occupations, or 6) home economics. Such assistance may provide the activities and remedial instruction necessary for the individual student's success in the occupational area. Special Needs projects may be provided to in-school and out-of-school youth and adults who have the needs, interests, and abilities to profit from the program of instruction.

- 1319 Other Secondary Regular Vocational Education: Other secondary regular vocational educational programs not listed above.

#### 1320 NOT USED AT THIS TIME

#### 1330 SECONDARY HANDICAPPED AND INDEPENDENT HANDICAPPED PROGRAM:

Instructional activities designed primarily to prepare handicapped pupils for activities as citizens, family members, and workers in a vocational field.

- 1331 Agricultural Education: Agriculture is a program involving skills and technical materials related to the production of food and fiber. The provided instruction helps develop knowledge, understanding, and skills involved in preparation for, or upgrading in, occupations in agriculture. The functions of production agriculture, agricultural supplies, agricultural mechanization, agricultural products processing, horticulture, and the services related thereto, are emphasized in the instruction designed to provide opportunities for students to prepare for or improve their capabilities in agricultural occupations. An agricultural occupation may include one or a combination of these functions.
- 1332 Distribution and Marketing Education: Marketing Education (distribution and marketing) includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user. These activities include buying, selling, transportation, storage, marketing research and communications, marketing, finance, and risk management.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

- 1333 Health Occupations Education: Education for health occupations comprises the body of related subject matter, or the body of related courses and planned experiences designed to impart knowledge or develop understanding and skills required in the supportive services to the health professions. Through teaching the skills and developing the understanding necessary to provide health services to patients, instruction is organized to prepare pupils for the occupational objective concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative and rehabilitative services to people.
- 1334 Home Economics Education: Home Economics comprises the group of related courses or units of instruction organized for purposes of acquiring knowledge, developing understanding, and learning skills and attitudes relevant to (a) personal, home and family life, and (b) occupational preparation using the knowledge and skills of home economics. In addition to content unique to the area, the subject matter of home economics includes concepts drawn from the natural and social sciences and the humanities.
- 1335 Business and Office Education: The body of subject matter or combinations of courses and practical experience organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected office. In the instructional process, substantive content frequently is comprised of subject matter drawn from other areas. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office. Included is a variety of activities, such as recording and retrieval of data, supervision, and coordination of office activities, internal and external communication, and the reporting of information.
- 1336 Trade and Industrial Education: As a branch of vocational training, Trade and Industrial Education prepare persons for initial employment or for up-grading or retraining workers in a wide range of trades and industrial occupations. Such occupations are skilled or semiskilled and feature producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity. Instruction is provided in basic manipulative skills, safety judgment, drafting, and science required to perform successfully in the occupation through a combination of classroom learning and shop or laboratory simulations. Training for apprenticeships and for service and certain semiprofessional occupations considered to be trade and industrial in nature is included.
- 1337 Special Needs Education: A Special Needs Vocational Education program includes special education programs and services designed to enable disadvantaged and/or handicapped persons to achieve vocational objectives that would otherwise be beyond their reach. These programs and services may take the form of: 1) Modifications of regular vocational programs (mainstreamed); 2) Special educational services which supplement regular vocational education programs (mainstreamed); and, 3) Special vocational education programs designed only for the disadvantaged and/or handicapped (separate classes).

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

A Special Needs project assists in-school and out-of-school youth and adults in gaining job skills, technical knowledge, and other related information in one of the vocational service areas of: 1) agricultural education, 2) business and office education, 3) trade and industrial education, 4) distributive education, 5) health occupations, or 6) home economics. Such assistance may provide the activities and remedial instruction necessary for the individual student's success in the occupational area. Special Needs projects may be provided to in-school and out-of-school youth and adults who have the needs, interests, and abilities to profit from the program of instruction.

1339 Other Handicapped Vocational Education: Secondary handicapped vocational educational programs not listed above.

1340 SECONDARY COOPERATIVE (CO-OP) PROGRAM: A program which provides specific occupational skills through paid employment under a written cooperative arrangement between the school and an employer.

1341 Agricultural Education: Agriculture is a program involving skills and technical materials related to the production of food and fiber. The provided instruction helps develop knowledge, understanding, and skills involved in preparation for, or upgrading in, occupations in agricultural subjects. The functions of production agriculture, agricultural supplies, agricultural mechanization, agricultural products processing, horticulture, and the services related thereto, are emphasized in the instruction designed to provide opportunities for students to prepare for or improve their capabilities in agricultural occupations. An agricultural occupation may include one or a combination of these functions.

1342 Distribution and Marketing Education: Marketing Education (distribution and marketing) includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer or user. These activities include buying, selling, transportation, storage, marketing research and communications, marketing, finance, and risk management.

1343 Health Occupations Education: Education for health occupations comprises the body of related subject matter, or the body of related courses and planned experiences designed to impart knowledge or develop understanding and skills required in the supportive services to the health professions. Through teaching the skills and developing the understanding necessary to provide health services to patients, instruction is organized to prepare pupils for the occupational objective concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative, and rehabilitative services to people.



## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

1344 Home Economics Education: Home Economics comprises the group of related courses or units of instruction organized for purposes of acquiring knowledge, developing understanding, and learning skills and attitudes relevant to (a) personal, home and family life, and (b) occupational preparation using the knowledge and skills of home economics. In addition to content unique to the area, the subject matter of home economics includes concepts drawn from the natural and social sciences and the humanities.

1345 Business and Office Education: The body of subject matter or combinations of courses and practical experience organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected office occupations. In the instructional process, substantive content frequently is comprised of subject matter drawn from other areas. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office. Included is a variety of activities, such as recording and retrieval of data, supervision and coordination of office activities, internal and external communication, and the reporting of information.

1346 Trade and Industrial Education: As a branch of vocational training, Trade and Industrial Education prepare persons for initial employment or for up-grading or retraining workers in a wide range of trades and industrial occupations. Such occupations are skilled or semi-skilled and feature producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity.

Instruction is provided in basic manipulative skills, safety judgment, drafting, and science required to perform successfully in the occupation through a combination of classroom learning and shop or laboratory simulations. Training for apprenticeships and for service and certain semi-professional occupations considered to be trade and industrial in nature is included.

1347 Special Needs Education: A Special Needs Vocational Education program includes special education programs and services designed to enable disadvantaged and/or handicapped persons to achieve vocational objectives that would otherwise be beyond their reach. These programs and services may take the form of:

- 1) Modifications of regular vocational programs (mainstreamed);
- 2) Special educational services which supplement regular vocational education programs (mainstreamed); and,
- 3) Special vocational education programs designed only for the disadvantaged and/or handicapped (separate classes).

A Special Needs project assists in-school and out-of-school youth and adults in gaining job skills, technical knowledge, and other related information in one of the vocational service areas of: 1) agricultural education, 2) business and office education, 3) trade and industrial education, 4) distributive education, 5) health occupations, or 6) home economics.

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

Such assistance may provide the activities and remedial instruction necessary for the individual student's success in the occupational area. Special Needs projects may be provided to in-school and out-of-school youth and adults who have the needs, interests, and abilities to profit from the program of instruction.

1349 Other Secondary Cooperative Vocational Education: Secondary cooperative vocational educational programs not listed above.

1350   SECONDARY HANDICAPPED CO-OP PROGRAM: A program meeting the conditions of both handicapped and co-op, as defined above.

1390   OTHER SECONDARY VOCATIONAL PROGRAM: A program that cannot be described within the preceding secondary vocational function codes.

1400   ADULT/CONTINUING: Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives for pupils who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.

1410   BASIC EDUCATION: Learning experiences concerned with the fundamental tools of learning. This is for pupils who have never attended school or have interrupted formal schooling and need this knowledge and these skills to raise their level of education for self-confidence and self-determination, and to prepare for an occupation and function more responsibly as citizens in a democracy.

1420   ADULT HIGH SCHOOL CONTINUING: This function includes those learning experiences which ultimately provide the pupil with the requirements considered necessary for award of "High School Diploma" (graduation).

1430   ADVANCED EDUCATION: Learning experiences designed to develop knowledge, skills appreciations, attitudes, and behavioral characteristics considered to be needed by such pupils who, having completed formal schooling, have accepted adult roles and responsibilities and are preparing for post-secondary careers and/or post-secondary education programs.

1440   OCCUPATIONAL: Learning experiences which are concerned with skills and knowledge primarily designed to prepare such pupils for immediate employment in an occupation or cluster of occupations.

1441   Primary Occupation: Learning experiences (pre-occupational), skills and knowledge designed to prepare a pupil for his first employment in a particular occupation or particular cluster of occupations.

1442   Upgrading in Current Occupation: Learning experiences which are concerned with skills and knowledge primarily designed for extending or updating workers' competencies for particular occupations in which they are employed.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

**Code**   **Definition**

1443   **Retraining for New Occupation:** Learning experiences concerned with skills and knowledge designed for preparation for employment in an occupation new and different from one's current or primary occupation.

1449   **Other Occupational:** Other occupational learning experiences which cannot be classified in the above categories.

1450   **LIFE ENRICHMENT:** Learning experiences concerned with skills and knowledge designed primarily for enjoyment without regard to a vocation.

1460   **VOCATIONAL:** Learning experiences concerned with skills and knowledge designed for pupils preparing for a subordinate occupation in addition to one's current and primary occupation.

1490   **OTHER ADULT/CONTINUING:** Other Adult/Continuing instruction which cannot be classified in the above categories.

1900   **OTHER INSTRUCTION:** Includes instruction not defined previously.

1910   **SUMMER REMEDIATION:** a school session conducted during the summer break where students are provided academic intervention to maintain progress toward a diploma or to make up credits lost through absences during the school year.

1920   **STUDENT INTERVENTION SERVICES:** Supplemental services that address non-academic barriers to learning which promote success in school by encouraging and supporting physical, social, emotional, and cognitive development and are systematically offered to all students who have failed or are at risk of failing any state mandated testing.

1930   **SUPPLEMENTAL INSTRUCTION:** Services that are based on reliable educational research and systematically offered to all students who are struggling with grade-level academic content and have failed or are at risk of failing any state mandated testing. Supplemental instruction includes, but is not limited to, services such as tutoring, extended day instruction, additional classroom teachers/aides, summer school, etc.

1990   **OTHER INSTRUCTION:** Includes instruction not defined previously.

**2000**   **SUPPORTING SERVICES:** Those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.

2100   **SUPPORT SERVICES - PUPILS:** Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

2110   **DIRECTION OF SUPPORT SERVICES - PUPILS:** Those activities involving the overall direction and management of the support services - pupils area.

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

- 2120   **GUIDANCE SERVICES:** Those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
- 2121   Service Area Direction: Activities associated with directing and managing guidance services.
- 2122   Counseling Services: Those activities concerned with the relationship between one or more counselor(s) and one or more pupils as counselee(s) in which the pupil is helped to understand his educational, personal, and occupational strengths and limitations; relate his abilities, emotions, and aptitudes to educational and career opportunities; utilize his abilities in formulating realistic plans, and achieve satisfying personal and social development.
- 2123   Appraisal Services: Those activities having as their purpose an assessment of pupil characteristics, which are used in administration, instruction, and guidance, and which assist the pupil in assessing his status in relation to educational and vocational planning. Test records and materials used for pupil appraisal are usually included in each pupil's cumulative record.
- 2124   Information Services: Those activities organized for the dissemination of educational, occupational, and personal-social information to help acquaint pupils with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to pupils through activities such as group or individual guidance, or it might be provided indirectly to pupils through staff members or parents
- 2125   Pupil Record Maintenance Services: Those activities organized for the compilation, maintenance, and interpretation of cumulative records of individual pupils, including systematic consideration of factors such as the following:
- Home and Family Background,  
Physical and Medical Status,  
Standardized Test Results,  
Personal and Social Development, and  
School Performance.
- 2126   Placement Services: Activities organized (a) to help place pupils in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (b) to help pupils in making the transition from one educational occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

- 2129    Other Guidance Services: Guidance services which cannot be classified above.
- 2130    **HEALTH SERVICES:** Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.
- 2131    Service Area Direction: Activities associated with directing and managing health services.
- 2132    Medical Services: Those activities concerned with the physical and mental health of pupils, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care, and communications with parents and medical officials.
- 2133    Dental Services: Those activities associated with dental screening, dental care, and orthodontic activities.
- 2134    Nurse Services: Those activities other than instruction, which are associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.
- 2135    School Wellness Coordination: Those activities which are associates with the coordination of nursing and health services in the district.
- 2139    Other Health Services: Health services not classified above.
- 2140    **PSYCHOLOGICAL SERVICES:** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation, and planning and managing a program of    psychological services, including psychological counseling for pupils, staff and parents (when necessary for pupil's benefit).
- 2141    Service Area Direction: Directing and managing the activities associated with psychological services.
- 2142    Psychological Testing Services: Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interests and personality and their interpretation for pupils, and school personnel and parents (when necessary for pupil's benefit.)
- 2143    Psychological Counseling Services: Activities that involve a school psychologist or other qualified person as counselor, one or more pupils as counselees, and parents, when appropriate, in which the pupils are helped to perceive, clarify, solve, and resolve problems of adjustment and interpersonal relationships.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

- 2144   Psychotherapy Services: Those activities that provide a therapeutic relationship between a qualified mental health professional and one or more pupils, in which the pupils are helped to perceive, clarify, solve and resolve emotional problems or disorders.
- 2149   Other Psychological Services: Other activities associated with psychological services not classified above.
- 2150   **SPEECH PATHOLOGY AND AUDIOLOGY SERVICES:** Those activities which identify, assess, and treat children with impairments in speech, hearing, and language.
- 2151   Service Area Direction: Activities associated with directing and managing speech pathology and audiology services.
- 2152   Speech Pathology Services: Those activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to the habilitation of speech and language disorders; provision of required speech habilitation; services; and counseling and guidance of children, parents, and teachers, as appropriate.
- 2153   Audiology Services: Those activities organized for the identification of children with hearing loss; determination of the range, nature, and degree of hearing function; referral for medical or other professional attention as appropriate to the habilitation of hearing; language habilitation; auditory training, speech reading (lip reading), and speech conservation as necessary, creation and administration of programs of hearing conservation, and counseling and guidance of children, parents, and teachers, as appropriate.
- 2159   Other Speech Pathology and Audiology services: offer activities associated with speech pathology audio log services not classified above.
- 2170   **ATTENDANCE AND SOCIAL WORK SERVICES:** Those activities which have as their purpose the improvement of the attendance of pupils at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community.
- 2171   Service Area Direction: The activities associated with directing and managing attendance all social work.
- 2172   Attendance Services: Activities such as prompt denotation of patterns of non-attendance, promotion of positive attitudes toward attendance, analysis of causes of non-attendance, early action on problems of non-attendance, and enforcement of compulsory attendance laws.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

<b><u>Code</u></b>	<b><u>Definition</u></b>
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| 2173               | Social Work Services: Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework services for the child, parent (when necessary for pupil's benefit), or both; interpreting; the problems of pupils for other staff members; investigating and providing intervention strategies for protecting students from harassment, intimidation or bullying; and promoting modification of the circumstances surrounding the individual pupil which are related to his problem insofar as the resources of the family, school, and community can be effectively brought to bear upon the problem. |
| 2174               | Pupil Accounting Services: Those activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and other census data. Portions of these records become a part of the cumulative record which is stored for teacher and guidance information.   |
| 2175               | Linkage Coordination Services: Those activities associated with the coordination of academic programs, social service programs, out-of-school cultural and work-related experiences, and in-school and out-of-school mentoring programs motivator for students identified as at risk of not graduating.  |
| 2176               | Family and Community Liaison Services: Those activities associated with the coordination of school services with families and community organizations.   |
| 2177               | In-School Suspension Services: Those activities associated with the development, oversight and implementation of in-school suspension programs for students that are removed from the regular classroom for disciplinary reasons.  |
| 2179               | Other Attendance and Social Work Services: Attendance and social work services other than those described above.   |
| <b><u>2180</u></b> | <b><u>SUPPORT SERVICES FOR STUDENTS WITH DISABILITIES:</u></b> Activities and services concerned with providing developmental, corrective, and other support services as are required to assist a student with disabilities to benefit from special education in accordance with an individualized education program.  |
| 2181               | Occupational/Physical Therapy K-6 (OT/PT including COTA and PTA): Activities and services which include providing physical/occupational therapy evaluation (prescribed by a licensed physician as needed), and providing physical/occupational therapy services by a physical/occupational therapist or certified physical/occupational therapy assistant, in accordance with an individualized education program (IEP).   |
| 2182               | Occupational/Physical Therapy 7-12 (OT/PT including COTA and PTA): Activities and services which include providing physical/occupational therapy evaluation (prescribed by a licensed physician as needed), and providing physical/occupational therapy services by a physical/occupational therapist or certified physical/occupational therapy assistant, in accordance with an individualized education program (IEP).  |

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

**Code   Definition**

2183   Other Support Services for Students with Disabilities K-6: Other activities and services not listed above concerned with providing services required to assist a student with disabilities to benefit from special education in accordance with an individualized education program (IEP) including reader, guide and interpreter services, adaptive P.E., OMI, and VOSE.

2187   Other Support Services for Students with Disabilities 7-12: Other activities and services not listed above concerned with providing services required to assist a student with disabilities to benefit from special education in accordance with an individualized education program (IEP) including reader, guide and interpreter services, adaptive P.E., OMI, and VOSE.

2190   OTHER SUPPORT SERVICES - PUPILS: Other support services, pupils not classified above. Expenditures that may be included are graduation, student assembly programs, and monitors for non-instruction/non-classroom activities such as playground, cafeterias, and study halls.

2200   SUPPORT SERVICES - INSTRUCTIONAL STAFF: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

2210   IMPROVEMENT OF INSTRUCTION SERVICES: Those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, and so forth.

2211   Service Area Direction: Those activities associated with directing and managing the improvement of instruction services.

2212   Instruction and Curriculum Development Services: Those activities designed to aid teachers in developing the materials, and in understanding and appreciating the various techniques which stimulate and motivate pupils.

2213   Instructional Staff Training Services: Those activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during their service to the school district or school. Workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves are among those activities.

2218   Lead Teachers: Activities and services to provide mentoring and coaching for new teachers; coordinating professional development activities; the development of professional learning communities and common planning time; and assisting teachers in developing project-based, real-world learning activities for their students.



## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

- 2219    Other Improvement of Instruction Services: Activities for improving instruction other than those classified above.
- 2220    **EDUCATIONAL MEDIA SERVICES:** Those activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes.
- 2221    Service Area Direction: Those activities concerned with directing and managing instructional media services.
- 2222    School Library Services: Those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by teachers and other members of the instructional staff; and guiding instructional staff members in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Activities include planning the pupils' use of the library and instructing pupils in their use of library books and materials whether maintained separately or as part of an instructional materials center or related work-study areas. This function does not include Professional Libraries which would be appropriately classified under Function 2212.
- 2223    Audio-Visual Services: Those activities such as selecting, repairing, caring for, and making available to members of the instructional staff the equipment films, film-strips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audio-visual center, TV studio, and related work-study areas, and the services provided by audio-visual personnel.
- 2224    Educational Radio/Television Services: Those activities of planning, programming, writing, and presenting educational programs or segments of programs by way of radio or closed circuit or broadcast television.
- 2229    Other Educational Media Services: Educational media services other than those classified above.
- 2230    **GIFTED SUPPORT SERVICES:** Activities and services that support gifted instruction.
- 2231    Gifted Education Coordination Services: Activities and service associated with the coordination of services for gifted students.
- 2232    Gifted Training Services: Those activities designed to contribute to the professional or occupational growth and competence of gifted intervention specialists during their service to the school district or school. Workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves are among those activities.

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

- 2240   INSTRUCTION-RELATED TECHNOLOGY SERVICES: Those activities concerned with technology services for the purpose of supporting instruction. These activities included expenditures for non-teaching staff and internal technology support as well as support provided by external vendors using operating funds. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code. Technology used by students in the classroom or that have a student instruction focus should be coded to 1xxx.
- 2290   OTHER SUPPORT SERVICES - INSTRUCTIONAL SERVICES: Those activities, other than Support Services - Instructional Staff not classified above.
- 2300   SUPPORT SERVICES - BOARD OF EDUCATION: Activities concerned with establishing and administering policy in connection with operating the school district.
- 2310   BOARD OF EDUCATION SERVICES: The activities of the elected or appointed body created according to state law in a given administrative unit.
- 2400   SUPPORT SERVICES - ADMINISTRATION: Those activities concerned with overall administrative responsibility for a single school, a group of schools, or the entire district.
- 2410   EXECUTIVE ADMINISTRATION SERVICES: Those activities associated with overall administrative responsibility for the entire school district.
- 2411   Office of the Superintendent Services: The activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents, in general direction and management of all affairs of the school district, including all personnel and materials in the office of the chief executive officer. Activities of the office of the deputy superintendent and associate or assistant superintendents should be charged here unless the activities can be placed more properly into another service area. When two (2) or more service areas are directed by the same individual, the services of that individual's office are charged to the Office of the Superintendent or prorated between the service areas concerned. This includes administrative support staff in the superintendent's office.
- 2412   Staff Relations and Negotiations Services: Those activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- 2413   State and Federal Projects Coordination Services: Those activities concerned with managing, supervising, and otherwise directing school district participation in state and federal programs (including "Title" projects).

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

#### **Code   Definition**

- 2414 Education Services: Those activities associated with the coordination of educational programs. This function is normally utilized to indicate administrative support for the 2210 series of functions.
- 2415 District Administration Services: Those activities concerned with district-wide supervisory responsibilities
- 2416 Special Education Services - Administrative / Supervisors: Activities and services provided by special education administrators and supervisors designed to assist and implement educational programs to special education personnel, parents, aides, administrators and general education personnel regarding the education of students with disabilities.
- 2417 Special Education Services - Support Staff: Activities and services provided by special education secretarial, clerical and other support staff designed to assist and implement educational programs to special education personnel, parents, aides, administrators and general education personnel regarding the education of students with disabilities.
- 2418 Limited English Proficiency Coordination Services: Activities and services associated with the coordination of services for students with limited English proficiency.
- 2419 Other Executive Administration Services: Include other executive administration services which cannot be recorded under the preceding functions.
- 2420 **SCHOOL ADMINISTRATION SERVICES:** Activities concerned with administration for a single school or group of schools, and group not comprising the entire district.
- 2421 Office of the Principal Services: Those activities concerned with directing and managing the operation of a particular school. They include functions performed by the Principal, Assistant Principals, and other assistants in general supervision of all operations of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school district.
- 2422 Secretarial Services: Activities and service associated with the routine administrative and detail work supporting the instructional activity in a school building.
- 2424 Non-instructional Support Services: Activities and service associated with the routine administrative and detail work supporting the non-instructional activity in a school building.
- 2429 Other Support Services - School Administration: Other school administration services which cannot be recorded under the preceding functions.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

**Code**   **Definition**

- 2490   OTHER ADMINISTRATION SERVICES: Other administrative services not previously defined.
- 2500   FISCAL SERVICES: Those activities concerned with the financial operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, auditing, and fiscal services rendered by persons in the treasurer's office.
- 2510   OFFICE OF THE TREASURER: Those activities of directing and managing fiscal activities, including debt management, which are under the guidance of the treasurer.
- 2520   BUDGETING SERVICES: Activities concerned with supervising budget planning, formulation, control and analysis.
- 2530   RECEIVING AND DISBURSING FUNDS SERVICES: Those activities concerned with taking in money and paying it out. It includes cashiers that collect and deposit monies, the current audit of receipts, the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances, and to determine that such disbursements are lawful expenditures of the school or school system.
- 2540   PAYROLL SERVICES: Those activities concerned with making periodic payments to employees entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, etc.
- 2550   FINANCIAL ACCOUNTING SERVICES: Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and related records.
- 2560   AUDITING SERVICES: Those activities concerned with verifying the accounting records. It includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with statutes, established policies and procedures.
- 2570   PROPERTY ACCOUNTING SERVICES: Those activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are to be used in equipment control and facilities planning, and disposition. All related costs of these activities are accounted for here.
- 2590   OTHER FISCAL SERVICES: Includes fiscal services which cannot be classified under the preceding functions.
- 2600   SUPPORT SERVICES - BUSINESS: Those activities concerned with purchasing, receiving, transporting, exchanging and maintaining goods and services for the school district. This is related to the business manager's operational unit as well as internal service area.
- 2610   SERVICE AREA DIRECTION: Those activities concerned with directing and managing the business service area. Included here are the activities of the district "Business Manager".

## Uniform School Accounting System

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### Function Definitions

(Continued)

<u>Code</u>	<u>Definition</u>
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| <u>2620</u> | <u>PURCHASING SERVICES</u> : The purchasing of supplies, furniture, equipment and materials used in the school or school system operation.  |
| <u>2630</u> | <u>WAREHOUSING &amp; DISTRIBUTION SERVICES</u> : The operation of the system wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail and messenger services. It includes transportation of cash from school facilities to the central administrative office or bank for control and/or deposit.                     |
| <u>2640</u> | <u>PRINTING, PUBLISHING, AND DUPLICATING SERVICES</u> : The activities of printing and publishing administrative publications such as annual reports, school directory, and manuals. It also includes providing centralized services for duplicating school materials and instruments such as school bulletins, newsletter, and notices.                                |
| <u>2690</u> | <u>OTHER SUPPORT SERVICES - BUSINESS</u> : Support Services - Business other than those classified above.   |
| <u>2700</u> | <u>OPERATION AND MAINTENANCE OF PLANT SERVICES</u> : Those activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. |
| <u>2710</u> | <u>SERVICE AREA DIRECTION</u> : The activities of directing and managing the operation and maintenance of the school plant facilities.  |
| <u>2720</u> | <u>CARE AND UPKEEP OF BUILDING SERVICES</u> : Those activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment.   |
| <u>2730</u> | <u>CARE AND UPKEEP OF GROUNDS SERVICES</u> : The activities of maintaining and improving the land.  |
| <u>2740</u> | <u>CARE AND UPKEEP OF EQUIPMENT AND FURNITURE SERVICES</u> : The activities of keeping in good condition equipment owned or used by the school system. It includes such activities as servicing or repairing furniture, machines, movable equipment and playground equipment. Vehicles are excluded from this definition.   |
| <u>2750</u> | <u>VEHICLE SERVICING AND MAINTENANCE SERVICES</u> : The activities of maintaining general purpose vehicles. It includes such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety; i.e., preventive maintenance. School buses are excluded from this definition.                        |
| <u>2760</u> | <u>SECURITY SERVICES</u> : Those activities concerned with maintaining order and safety at all times in school buildings, on the grounds and in the vicinity of schools. Included are police activities for school functions and traffic control.   |
| <u>2790</u> | <u>OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES</u> : Includes operation and maintenance of plant services which cannot be classified under the preceding areas of responsibility.   |

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code    Definition

- 2800    SUPPORT SERVICES - PUPIL TRANSPORTATION: Those activities concerned with the conveyance of individuals to and from school, as provided by state law. It includes transportation to school activities and between home and school.
- 2810    SERVICE AREA DIRECTION: The activities of directing and managing pupil transportation services.
- 2820    VEHICLE OPERATION SERVICES: Activities of operating vehicles for transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes fueling and driving buses or other transportation vehicles.
- 2821    Transportation for Students with Disabilities: Transportation which is established solely for the purpose of transporting students with disabilities attending regular public school or nonpublic school. Special transportation must be uniquely designed for each student in accordance with an individualized education program (IEP).
- 2822    Transportation of Regular Students: Transportation of regular students for attending regular public school or nonpublic school.
- 2823    Transportation for Enrichment Activities: Transportation of students to a location away from the school building to participate in activities which may encourage the intellectual and creative pursuits of students, including the fine arts.
- 2824    Transportation For Extracurricular Activities: Transportation of students to a location away from the school building to participate in extracurricular athletic activities.
- 2825    Community School Transportation Services: Transportation of students attending community schools.
- 2826    Non-public School Transportation Services: Transportation of students attending a non-public school.
- 2829    Other Vehicle Operation Services: Other vehicle operation services not listed above.
- 2830    MONITORING SERVICES: Those activities concerned with supervising individuals in the process of being transported between home and school and between school and school activities, including supervision while in transit, while being loaded and unloaded, and direction of traffic at the loading and unloading stations.
- 2840    VEHICLE SERVICING AND MAINTENANCE SERVICES: Those activities of maintaining the good condition of transportation vehicles. It includes repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, and inspecting vehicles for safety. Replacing an individual vehicle chassis or body is considered equipment and is charged to Capital Outlay.
- 2850    PUPIL TRANSPORTATION PURCHASING SERVICES: Those activities involved with the outlay of capital for the purchasing of pupil transportation vehicles.

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

2890   OTHER PUPIL TRANSPORTATION SERVICES: Includes pupil transportation services which cannot be classified under the preceding areas of responsibility.

2900   SUPPORT SERVICES - CENTRAL: Those activities, other than general administration, which support each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, statistical, and data processing services.

2910   DIRECTION OF CENTRAL SUPPORT SERVICES: Activities concerned with directing and managing the central support services as a group.

2920   PLANNING, RESEARCH, DEVELOPMENT AND EVALUATION SERVICES: Those activities, on a system-wide basis, associated with conducting and managing the central support services as a group.

2921   Development Services: Those activities concerned with the evolving process of utilizing the products of research and considered judgment in the deliberate improvement of educational programs.

2922   Evaluation Services: Those activities concerned with ascertaining or judging; the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives established.

2923   Planning Services: Those activities concerned with the selection or identification of the overall, long-range goals, priorities, and objectives of the organization or program, and the formulation of various courses of action to be followed in striving to achieve these goals, priorities, and objectives.

2924   Research Services: Those activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.

2929   Other Planning, Research, Development, and Evaluation Services: Other services of this nature not described above.

2930   INFORMATION SERVICES: Those activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media or personal contact.

2931   Internal Information Services: Those activities concerned with writing, editing, and providing administrative information to pupils and staff.

2932   Public Information Services: Those activities concerned with writing, editing, and preparing the necessary educational and administrative information to disseminate to the public through various news media or personal contact.

2933   Management Information Services: Those activities concerned with writing, editing, and preparing the necessary information regarding the operation of the school district and make-up of the community, state, and nation, and disseminating that information to management to aid them in decision-making.

## Uniform School Accounting System

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### **Function Definitions**

(Continued)

**Code**   **Definition**

- 2939   Other Information Services: Those activities concerned with information services not classified above.
- 2940   **STAFF SERVICES:** Those activities concerned with maintaining an efficient staff for the school district through placement, staff transfers, in-service, training, health services, and staff accounting.
- 2941   Recruiting and Placement Services: Those activities concerned with employing and assigning personnel to the school district.
- 2942   Staff Accounting Services: Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.
- 2943   In-Service Training for Non-Certificated Staff: The activities developed by the school district for training non-certificated personnel in all classifications.
- 2944   Health Services: Those activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care and other insured or self-insured coverage and administration.
- 2949   Other Staff Services: Those staff services which cannot be classified under the preceding functions.
- 2950   **STATISTICAL SERVICES:** Those activities concerned with manipulating, relating, and describing statistical information
- 2951   Statistical Analysis Services: Those activities concerned with determining the nature and relationships of data elements to arrive at conclusion and recommendations. This includes institutional management and program studies, such as cost/effectiveness, space utilization, and teaching load.
- 2952   Statistical Reporting Services: Those activities concerned with assimilating and writing statistical data into reports for further use and including the preparation of reports for internal as well as external use.
- 2953   Statistical Record Services: Those activities organized for the compilation, maintenance, and interpretation of cumulative records, except for student records.
- 2959   Other Statistical Services: These include statistical services which cannot be classified under the preceding functions.



Uniform School Accounting System

**Function Definitions**

(Continued)

**Code**   **Definition**

- 2960   **ADMINISTRATIVE TECHNOLOGY SERVICES:** Those activities concerned with technology that supports administrative use and with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 2970   **BUSINESS, INDUSTRY, LABOR AND AGENCY COORDINATION:** Those activities that foster collaborative involvement of business, industry, labor or other community agencies within the school's educational process. Also, those activities that involve assisting business, industry, labor or other community agencies to more effectively utilize the educational resources provided by the school district.
- 2990   **OTHER SUPPORTING SERVICES - CENTRAL:** Central services not classified above.
- 3000**   **OPERATION OF NON-INSTRUCTIONAL/SHARED SERVICES:** Those activities concerned with providing non-instructional services to students, staff or the community. Also includes providing certain services to other school districts.
- 3100   **FOOD SERVICE OPERATION(S):** Those activities concerned with providing food to students and school staff. This service area includes preparing, serving and delivering regular and incidental meals, lunches or snacks in connection with school activities.
- 3110   **SERVICE AREA DIRECTION:** Activities of directing and managing food services.
- 3120   **FOOD PURCHASING, PREPARATION & DISPENSING SERVICES:** Those activities concerned with purchasing, preparing, and serving regular and incidental meals, lunches, or snacks to pupils and staff in a school or school district. These include purchasing, charging for associated "transportation," cooking, operating kitchen equipment, preparing food, serving food, cleaning and storing dishes and kitchen equipment, and so forth. Activities concerned with the collection of moneys in the lunchroom operation are also included in this function.
- 3130   **FOOD DELIVERY SERVICES:** The activities concerned with delivering food to the school(s) within the district(s).
- 3190   **OTHER FOOD SERVICES:** Includes food service activities which cannot be classified under the preceding areas of responsibility.
- 3200   **COMMUNITY SERVICES:** Payments made by the school district to support activities that do not directly relate to providing education for pupils in a school district. These include services, such as community recreation programs, civic activities, public libraries, programs of custody and care of children and community welfare activities, provided to the district for the community as a whole or for some segment of it (formerly all 3000).

## Uniform School Accounting System

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### Function Definitions

(Continued)

**Code   Definition**

- 3210   COMMUNITY RECREATION SERVICES: Those activities concerned with providing recreation for the community as a whole or for some segment of it.
- 3220   CIVIC SERVICES: Those activities of providing services to civic affairs or organizations.
- 3230   PUBLIC LIBRARY SERVICES: Activities related to the operation of public libraries by a school district.
- 3240   CUSTODY AND CARE OF CHILDREN SERVICES: Providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the school district.
- 3250   SUBSIDY SERVICES: Providing for the personal needs of individuals who have been designated as qualified by an appropriate governmental entity.
- 3260   NON-PUBLIC SCHOOL SERVICES: Services to pupils attending a school established by an agency other than the state, subdivision of the state or the federal government, which usually is supported primarily by sources other than public funds. The services consist of such activities as those involved in providing instructional services and transportation services for non-public school pupils.
- 3290   OTHER COMMUNITY SERVICES: Services provided to the community which cannot be classified under the preceding functions.
- 3300   ENTERPRISE OPERATIONS: Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges, such as purchases for consumer service operations or internal service operations. Food services would not be charged here but rather to Function 3100.
- 3400   SHARED SERVICES: Payments made by the school district related to providing services to another school district. The School District purchasing the service will not charge their expenditures to this category. ESC's should not use this category, as their purpose is to provide services to the city, exempted village, local and community school districts.
- 3410   INSTRUCTION
- 3411   Regular
  - 3412   Special
  - 3413   Vocational
  - 3414   Adult/Continuing
  - 3419   Other

## Uniform School Accounting System

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### Function Definitions

(Continued)

**Code   Definition**

**3420   SUPPORT SERVICES**

- 3421 Pupils
- 3422 Instructional Staff
- 3423 Board of Education
- 3424 Administration
- 3425 Fiscal
- 3426 Business
- 3427 Operation and Maintenance of Plant
- 3428 Pupil Transportation
- 3429 Central

**3430   OPERATION OF NON-INSTRUCTIONAL SERVICES**

- 3431 Food Service Operations

**3900   OTHER OPERATION OF NON-INSTRUCTIONAL SERVICES:** Includes activities not previously defined.

**4000   EXTRACURRICULAR ACTIVITIES:** Student activities under the guidance or supervision of qualified adults which are designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups - at school events, public events, or a combination of these - for purposes such as motivation, enjoyment, and skill improvement. In practice, participation usually is not required and credit usually is not given. When participation is required, or credit given, the activity generally is considered to be curricular course.

**4100   ACADEMIC ORIENTED ACTIVITIES:** A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest and study in specific aspects of the subject matter provided in a regular class. Frequently emphasized are opportunities for pupils who will enrich their regular classroom and personal lives. Included in this category are (1) Subject Oriented Activities, (2) Language Oriented Activities, (3) Music Oriented Activities, and (4) Honor Societies.

**4110   SUBJECT ORIENTED ACTIVITIES:** Student activities designed for pupils who wish to satisfy individual/group interest and study in specific aspects of subject matter provided in a regular class.

- 4111 Art
- 4112 Debate and Speech
- 4113 Drama
- 4114 Literary
- 4115 Mathematics
- 4116 Photography
- 4117 Science
- 4118 Social Studies
- 4119 Journalism

## Uniform School Accounting System

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### Function Definitions

(Continued)

#### Code   Definition

4120   LANGUAGE ORIENTED ACTIVITIES: A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest and study in specific aspects of various languages.

- 4121   African Languages Clubs
- 4122   Asian Languages Clubs
- 4123   European Languages Clubs
- 4124   English Language Clubs (as foreign)
- 4125   French Club
- 4126   German Club
- 4127   Russian Club
- 4128   Spanish Club

4130   MUSIC ORIENTED ACTIVITIES: Subject matter and/or activities usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual/group interests growing out of various aspects of music. Most music extracurricular activities are planned to provide opportunities and skills in selected areas of music for groups or individuals. In practice, these activities usually are organized for enriching the regular class work and the lives of the pupils.

- 4131   Music Combos
- 4132   Dance Band
- 4133   Drum and Bugle Corps
- 4134   Marching Bands
- 4135   Pep Band
- 4136   Instrumental Ensemble
- 4137   Vocal Ensemble
- 4138   Glee Club
- 4139   Music Production

4140   HONOR SOCIETIES: Student activity programs whose purpose is to recognize pupils for various achievements such as academic excellence, character, sports and civic accomplishments.

- 4141   National Honor Society
- 4142   National Junior Honor Society
- 4143   Local Honor Societies

4190   OTHER ACADEMIC ORIENTED

4200   NOT USED AT THIS TIME

4300   OCCUPATION ORIENTED ACTIVITIES: A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest in various occupational areas.

## Uniform School Accounting System

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### Function Definitions

(Continued)

**Code   Definition**

4310   DISTRIBUTIVE EDUCATION CLUBS

4320   FUTURE HOMEMAKERS

4330   FUTURE FARMERS

4340   FUTURE TEACHERS

4350   INDUSTRIAL ARTS CLUBS

4360   JUNIOR ACHIEVEMENT

4370   OFFICE EDUCATION

4380   STUDENT NURSES

4390   VOCATIONAL INDUSTRIAL CLUBS

4400   NOT USED AT THIS TIME

4500   SPORT ORIENTED ACTIVITIES: Athletics and sports are activities, offered to students on a voluntary basis that provide opportunities for developing physical and mental fitness in competitive situations. Students are offered opportunities to develop and improve their knowledge, attitudes, and judgments useful for enjoyment, citizenship, health, safety and lifelong learning. These activities are usually planned for enriching the regular classes and lives of the students. The program codes to be used by Ohio's school districts have been grouped to allow separate recording of boys' and girls' sports, with a separate grouping for sports that may be offered on a mixed basis. Within boys' sports and girls' sports, programs are separated on the basis of "team" and "individual" sports.

The term "team sports" is used here to describe appropriate numbers of athletes competing as a unit during an entire contest. The term "individual sports" is used here to describe sports that, while offered on a team basis, consist primarily of competition between individuals, even between members of the same team. Mixed sports are those offered where boys and girls can compete on the same team on an equal basis.

4510   BOYS' SPORTS - TEAM

4511   Baseball

4512   Basketball

4513   Soccer

4514   Softball

4515   Volleyball

4516   Football

4517   Hockey

4518   Aquatics

4519   Other

Uniform School Accounting System

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**Function Definitions**

(Continued)

**Code   Definition**

4520   BOYS' SPORTS - INDIVIDUAL

- 4521 Aquatics
- 4522 Bowling
- 4523 Cross-Country
- 4524 Golf
- 4525 Gymnastics
- 4526 Tennis
- 4527 Track & Field
- 4528 Wrestling
- 4529 Other

4530   GIRLS' SPORTS - TEAM

- 4531 Baseball
- 4532 Basketball
- 4533 Soccer
- 4534 Softball
- 4535 Volleyball
- 4536 Hockey
- 4537 Aquatics
- 4539 Other

4540   GIRLS' SPORTS - INDIVIDUAL

- 4541 Aquatics
- 4542 Bowling
- 4543 Cross-Country
- 4544 Golf
- 4545 Gymnastics
- 4546 Tennis
- 4547 Track & Field
- 4549 Other

4550   MIXED SPORTS

- 4551 Archery
- 4552 Bowling
- 4553 Cheerleading
- 4554 Golf
- 4555 Riflery
- 4556 Tennis
- 4557 Volleyball
- 4558 Aquatics
- 4559 Skiing

4560   NOT USED AT THIS TIME

4570   NOT USED AT THIS TIME

Uniform School Accounting System

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**Function Definitions**

(Continued)

<b><u>Code</u></b>	<b><u>Definition</u></b>
4580	<u>NOT USED AT THIS TIME</u>
4590	<u>OTHER SPORTS ORIENTED ACTIVITIES</u>
4600	<u>SCHOOL AND PUBLIC SERVICE CO-CURRICULAR ACTIVITIES</u> : Included here are civic and social oriented activities organized primarily to provide for pupil participation in experiences which relate to governmental bodies, citizen involvement, and school service.
4610	<u>STUDENT GOVERNMENT</u>
4620	<u>STUDENT UNION OR CENTER</u>
4630	<u>SOCIAL SERVICE ACTIVITIES</u>
4640	<u>AUDIO-VISUAL CLUBS</u>
4650	<u>LIBRARY CLUBS</u>
4660	<u>STUDENT PATROL</u>
4670	<u>CLASS ORIENTED</u>
4680	<u>YEARBOOK</u>
4690	<u>PERIODICALS</u>
4700	<u>NOT USED AT THIS TIME</u>
4800	<u>NOT USED AT THIS TIME</u>
4900	<u>NOT USED AT THIS TIME</u>
<b>5000</b>	<b><u>FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</u></b> : Those activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-up equipment, and improving sites.
5100	<u>SITE ACQUISITION SERVICES</u> : Activities concerned with initially acquiring and improving new sites.
5200	<u>SITE IMPROVEMENT SERVICES</u> : Activities concerned with improving sites and with maintaining existing site improvements.

## Uniform School Accounting System

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### Function Definitions

(Continued)

<u>Code</u>	<u>Definition</u>
5300	<u>ARCHITECTURE AND ENGINEERING SERVICES</u> : The activities of architects and engineers related to acquiring and improving sites and buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the districts property.
5400	<u>EDUCATIONAL SPECIFICATIONS DEVELOPMENT SERVICES</u> : Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted by the architects and engineers in the early stages of blueprint's development.
5500	<u>BUILDING ACQUISITION AND CONSTRUCTION SERVICES</u> : Activities concerned with buying or constructing buildings.
5600	<u>BUILDING IMPROVEMENT SERVICES</u> : Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
5900	<u>OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</u> : Activities not previously defined.
<b>6000</b>	<b><u>DEBT SERVICE</u></b> : Transactions primarily for the purpose of discharging the school district's commitment for interest and principal on debt.
6100	<u>DEBT SERVICE</u> : Transactions concerned with the repayment of debt from the bond retirement fund.
<b>7000</b>	<b><u>OTHER USES OF FUNDS</u></b> : Transactions not properly classified as expenditures but still requiring budgetary control.
7100	<u>CONTINGENCIES</u> : To be used for unanticipated emergencies, this classification shall not exceed three (3) percent of total appropriations for current expense. No expenditures are to be made from this function. These modified appropriations are to be made by two thirds (2/3) vote of the board of education authorizing the modification of other functions as needed.
7200	<u>TRANSFERS-OUT</u> : Transactions which withdraw money from one fund and permanently place it in another.
7300	<u>VOLUNTARY CONTINGENCY RESERVE BALANCE (VCRB)</u> : An amount designated by the board of education to be included in its budget pursuant to Section 5705.29(E) (1) and (2).
7400	<u>ADVANCES-OUT</u> : Transactions which withdraw money from one fund to another, in anticipation of future revenue with which to repay the fund making the advance. Repayment must be made immediately upon receipt of the anticipated revenue.
7410	Advances Out - Initial



## Uniform School Accounting System

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### Function Definitions

(Continued)

**Code**   **Definition**

7420   Advances Out - Return

7500   REFUND OF PRIOR YEAR RECEIPTS: Expenditures which are made for the purpose of refunding monies received in a prior fiscal year.

7600   PASS THROUGH PAYMENTS: Money received by a school district that will be paid over to another school district or other entity as part of a distribution process.

7700   MONEY SPENT ON BEHALF OF ANOTHER GOVERNMENT: Money received by a school district that will be spent by that school district on behalf of another government. It is anticipated that the government for which the money is being spent will record a corresponding revenue and expenditure even though cash is not received.

7900   OTHER MISCELLANEOUS USE OF FUNDS

7910   Payment to Refunded Bond Escrow Agent

7920   Discount on the Sale of Debt

7990   Other Miscellaneous Use of Funds

**8000**   **NOT USED AT THIS TIME**

**9000**   **NOT USED AT THIS TIME**

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## Uniform School Accounting System

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### Object Definitions

#### Code   Definition

- 100**   **PERSONAL SERVICES - EMPLOYEES SALARIES AND WAGES:** Amounts paid to school district employees who hold positions of a permanent nature or who have been hired temporarily, such as substitutes for those in permanent positions. This category includes gross salary for personal services rendered while ON THE PAYROLL of the school district and payments made to board members as compensation for their personal services.
- 110**   **CERTIFICATED EMPLOYEES SALARIES AND WAGES:** Amounts paid to certificated employees of the school district. This includes gross salary for personal services rendered while on the payroll of the school district.
- 111   Regular: Full-time, part-time and pro-rated portions of the costs for work performed by certificated employees of the school district who are considered to be in positions of a permanent nature.
- 112   Temporary: Full-time, part-time and pro-rated portions of the costs for work performed by certificated employees of the school district who are hired on a temporary or substitute basis to perform work in positions of either a temporary or permanent nature.
- 113   Supplemental: Money paid to certificated employees of the school district for work performed under supplemental contract agreements. This money is in addition to that which is received under the employee's basic contracts and recorded as Regular salaries.
- 114   Overtime: Money paid to non-teaching certificated employees of the school district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular salaries and Temporary salaries.
- 115   Regular Non-Contributing: "Regular" work performed by certificated employees who do not pay into any retirement system.
- 116   Temporary Non-Contributing: "Temporary" work performed by certificated employees of the school district who do not contribute to the State Teachers Retirement System. Such employees are usually classified as retired employees, or pursuant to Retirement Board Resolution, effective July 1, 1975.
- 117   Supplemental Non-Contributing: "Supplemental" work performed by certificated employees of the school district who do not contribute to the State Teachers Retirement System. Such employees are usually classified as retired employees or temporary certificated teachers who waive membership in STRS pursuant to Retirement Board Resolution, effective July 1, 1975.
- 118   Overtime Non-Contributing: "Overtime" work performed by employees of the school district who do not contribute to the State Teachers Retirement System. Such employees are usually classified as retired employees, or temporary certificated teachers who waive membership in STRS pursuant to Retirement Board Resolution, effective July 1, 1975.

## Uniform School Accounting System

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### **Object Definitions**

(Continued)

**Code**   **Definition**

- 119    Other Certificated Salaries: Amounts paid for certificated wages and salaries not classified above.
- 120    **CERTIFICATED LEAVE BENEFITS:** Payments made by the school district when a certificated employee is absent and cannot perform the duties normally performed for "Regular" salaries and wages.
- 121    Sick Leave: Compensation paid to certificated employees by a school district for time off due to illness, injury or other board authorized reason.
- 122    Personal Leave: Compensation paid to certificated employees by a school district for personal leave as authorized by the school district.
- 123    Vacation Leave: Compensation paid to certificated employees by a school district for earned vacation taken.
- 124    Holidays: Compensation paid to certificated employees by a school district for days designated as holidays by the board of education.
- 125    Professional Leave: Compensation paid to certificated employees by a school district for time off designated as professional leave by the board of education. Included in this category are seminars, sabbatical leave or Olympic participation.
- 126    Military Leave: Compensation paid by a school district to certificated employees who participate in authorized military leave.
- 127    Jury Duty: Payments made to full-time certificated employees which are the differences between such employee's regular compensation and the remuneration received for serving as jurors.
- 129    Other Certificated Leave Benefits: Compensation paid to certificated employees for leave benefits not classified above.
- 130    **CERTIFICATED OTHER COMPENSATION:** Compensation paid to certificated employees by a school district for various benefits not previously classified.
- 131    Calamity Payments: Compensation paid to certificated employees for those periods of time when a school or school district is closed due to calamity such as inclement weather, equipment malfunction or disasters.
- 132    Termination Benefits: Those benefits awarded to district certificated employees upon termination of employment.
- 139    Other Certificated Compensation: Money paid to certificated employees of the school district for purposes not classified above.

Uniform School Accounting System

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**Object Definitions**

(Continued)

**Code**   **Definition**

- 140   NON-CERTIFICATED SALARIES AND WAGES: Amounts paid to non-certificated employees of the school district. These include gross salary for personal services rendered while on the payroll of the school district.
- 141   Regular: Full-time, part-time, and pro-rated portions of the costs for work performed by non-certificated employees of the school district who are considered to be in positions of a permanent nature.
- 142   Temporary: Full-time, part-time and pro-rated portions of the costs for work performed by non-certificated employees of the school district who are hired on a temporary or substitute basis to perform work in positions of either a temporary or permanent nature.
- 143   Supplemental: Money paid to non-certificated employees of the school district for work performed under supplemental contract agreements. This money is in addition to that which is received under the employees' basic contracts and recorded as Regular salaries.
- 144   Overtime: Money paid to non-certificated employees of the school district in positions of either temporary or permanent nature for work performed in addition to the normal work period for which the employees are compensated under Regular salaries and Temporary salaries.
- 145   Regular Non-Contributing: "Regular" work performed by non-certificated employees of the school district who do not pay into any retirement system.
- 146   Temporary Non-Contributing: "Temporary" work performed by non-certificated employees of the school district who do not contribute to any retirement system.
- 147   Supplemental Non-Contributing: "Supplemental work performed by non-certificated employees of the school district who do not contribute to any retirement system.
- 148   Overtime Non-Contributing: "Overtime" work performed by non-certificated employees of the school district who do not contribute to any retirement system.
- 149   Other Non-Certificated Salaries: Amounts paid for non-certificated wages and salaries not classified above.
- 150   NON-CERTIFICATED LEAVE BENEFITS: Payments made by the school district to cover items where a certificated employee is absent and cannot perform the duties normally performed for "Regular" salaries and wages.
- 151   Sick Leave: Compensation paid to non-certificated employees by a school district for time not actually worked while off due to illness, injury, or other related board authorized reason.
- 152   Personal Leave: Compensation paid to non-certificated employees by a school district for personal leave as authorized by the school district.

Uniform School Accounting System

**Object Definitions**

(Continued)

<b><u>Code</u></b>	<b><u>Definition</u></b>
153	Vacation Leave: Compensation paid to non-certificated employees for earned vacation taken.
154	Holidays: Compensation paid to non-certificated employees by a school district for days designated as holidays by the board of education.
155	Professional Leave: Compensation paid to non-certificated employees by a school district for time off assigned as professional leave by the board of education. Included in this category are seminars, sabbatical leave, or Olympic participation.
156	Military Leave: Compensation paid to non-certificated employees by a school district who participate in authorized military leave.
157	Jury Duty: Payments made to full-time non-certificated employees which are the differences between such employees' regular compensation and the remuneration received for serving as jurors.
159	Other Non-Certificated Leave: Compensation paid to non-certificated employees by a school district for various leave benefits not previously classified.
<u>160</u>	<u>NON-CERTIFICATED OTHER COMPENSATION:</u> Compensation paid to certificated employees by a school district for various benefits not previously classified.
161	Calamity Payments: Compensation paid to non-certificated employees for those periods of time in which a school or school district is closed due to calamity such as inclement weather, equipment malfunction and disasters.
162	Termination Benefits: Those benefits awarded to district non-certificated employees upon termination of employment.
169	Other Non-Certificated Compensation: Compensation paid to non-certificated employees not previously classified.
<u>170</u>	<u>OTHER WAGES AND SALARIES:</u> Amounts paid for employees' wages and salaries not classified above.
171	Compensation of Board Members: Money paid to members of the board of education as compensation for their personal services.
172	Student Workers: Payments made to students for non-contracted services provided the district.
179	Other Employees: Payments made for salaries and wages not classified above.
<u>190</u>	<u>OTHER PERSONAL SERVICES:</u> Payments made for personal services by district employees not classified elsewhere.

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code   Definition

- 200**   **EMPLOYEES' RETIREMENT AND INSURANCE BENEFITS:** Amounts paid by the school district on behalf of employees. Not included in the gross salary, these amounts are over and above it. Such payments are not paid directly to employees; nevertheless, they are part of a school district's costs of salaries and benefits.
- 210**   **RETIREMENT - CERTIFICATED:** Amounts paid (as employer's share) by the school district to the State Teachers Retirement System. These entries are generally handled by a memo entry.
- 211   STRS Employer's Share: Amounts paid by the school to the State Teachers Retirement System as set forth in Section 3307.56, Revised Code.
- 212   STRS Employer's "Pick up" of Employees' Share: Amounts paid to the State Teachers Retirement System by the board of education for the employee's share of retirement as permitted under section 3307.51, Revised Code.
- 213   Social Security: Amounts paid by the school into the Social Security System or Medicare for certificated employees.
- 214   Early Retirement Benefits: Amounts paid by the school district to the State Teachers Retirement System for the purpose of early retirement as authorized by Chapters 3307 and 3309 of the Revised Code.
- 219   Other Certificated Retirement: Amounts paid by the school district into retirement systems not listed above for certificated employees.
- 220**   **RETIREMENT - NON-CERTIFICATED:** Amounts paid (as employer's share) by the school district to the School Employees Retirement System.
- 221   SERS Employer's Share: Amounts paid by the school district to the School Employees Retirement System, as set forth in Section 3309.49, Revised Code.
- 222   SERS Employer's "Pick up" of Employees' Share: Amounts paid to the School Employees Retirement System by the board of education for the employee's share of retirement as permitted under Section 3309.47, Revised Code.
- 223   Social Security: Amounts paid by the school district to the Social Security System or Medicare for non-certificated employees.
- 224   Early Retirement Benefits: Amounts paid by the school district to the School Employees Retirement System for the purpose of early retirement as authorized by Chapters 3307 and 3309 of the Revised Code.
- 229   Other Non-Certificated Retirement: Amounts paid by the school district into retirement systems not listed above.

Uniform School Accounting System

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**Object Definitions**

(Continued)

<b><u>Code</u></b>	<b><u>Definition</u></b>
<u>230</u>	<u>EMPLOYEE REIMBURSEMENTS AND OTHER FRINGE BENEFITS</u> : Amounts paid by the school district for benefits such as plaques, coffee, meals, paid leave, or similar types of benefits as provided for by negotiated contracts, board resolution or statute.
231	Tuition Reimbursement: Amounts paid to qualifying employees for tuition reimbursement.
232	Uniform, Tools and Equipment Reimbursements: Amounts paid by the district to employees for uniform tools and equipment.
233	Meeting Expense (Coffee, Donuts, and so forth.): Amounts paid by the school district for coffee, donuts, and so forth, for district employees.
234	Awards: Amounts paid by the school district for plaques of prior years' service awards for district employees.
239	Other Reimbursements and Fringe Benefits: Amounts paid by the school district for reimbursement of fringe benefits not previously classified.
<u>240</u>	<u>INSURANCE BENEFITS - CERTIFICATED EMPLOYEES</u> : Amounts paid (as employer's share) by the school district for employee insurance benefits.
241	Medical/Hospitalization: Amounts paid by the school district for certificated employee medical/hospitalization insurance.
242	Life Insurance: Amounts paid by the school district for certificated employee life insurance.
243	Dental Insurance: Amounts paid by the school district for certificated employee dental insurance.
244	Vision Insurance: Amounts paid by the school district for certificated employee vision insurance.
249	Other Certificated Insurance Benefits: Amounts paid by the school district for certificated employee insurance benefits not previously classified.
<u>250</u>	<u>INSURANCE BENEFITS: NON-CERTIFICATED EMPLOYEES</u> : Amounts paid (as employers share) by the school district for non-certificated employee insurance benefits.
251	Medical/Hospitalization: Amounts paid to the school district for certificated employee medical and hospitalization insurance.
252	Life Insurance: Amounts paid to the school district for non-certificated employee life insurance.



Uniform School Accounting System

**Object Definitions**

(Continued)

**Code**   **Definition**

- 253    Dental Insurance: Amounts paid to the school district for non-certificated employee dental insurance.
- 254    Vision Insurance: Amounts paid by the school district for non-certificated employee vision insurance.
- 259    Other Non-Certificated Insurance Benefits: Amounts paid by the school district for non-certificated employee insurance benefits, not previously classified.
- 260**    **INSURANCE - WORKER'S COMPENSATION AND DISABLED WORKERS RELIEF:**  
Amounts paid by the school district for workers compensation and disabled workers relief benefits.
- 261    Certificated Employees: Workers compensation and disabled worker's relief paid by the school district for certificated employees.
- 262    Non-Certificated Employees: Workers compensation and disabled workers paid by the school district for non-certificated employees.
- 270**    **DEFERRED COMPENSATION:** Amounts paid by the school district for deferred compensation or annuity programs for district employees.
- 271    Deferred Compensation - Certificated Employees: Amounts paid by the school district on behalf of certificated employees for a deferred compensation program.
- 272    Deferred Compensation - Non-Certificated Employees: Amounts paid by the school district on behalf of non-certificated employees for a deferred compensation program.
- 273    Annuities - Certificated Employees: Amounts paid by the school district on behalf of certificated employees for an annuity program.
- 274    Annuities - Non-Certificated Employees: Amounts paid by the school district on behalf of non-certificated employees for an annuity program.
- 279    Other Deferred Compensation: Amounts paid by the school district on behalf of employees for deferred compensation programs not previously classified.
- 280**    **INSURANCE - UNEMPLOYMENT COMPENSATION:** Payments made to the Ohio Bureau of Employment Services to reimburse that agency for payments awarded and made to former employees of the district.
- 281    Certificated Employees: "Insurance - Unemployment Compensation" payments made by the school district for certificated employees.
- 282    Non-Certificated Employees: "Insurance - Unemployment Compensation" payments made by the school district for non-certificated employees. Non-certificated employees not classified above.

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code    Definition

290    OTHERS EMPLOYEES' RETIREMENT AND INSURANCE BENEFITS: Other employees' retirement and insurance benefits including self-insurance claims, paid by the school district not classified above.

291    Certificated Employees: Other employees' retirement and insurance benefits and self-insurance claims paid by the school district for certificated employees not classified above.

292    Non-Certificated Employees: Other employees' retirement and insurance benefits and self-insurance claims paid by the school district for

#### 300    NOT USED AT THIS TIME

400    PURCHASED SERVICES: Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. Other school districts are included under this definition.

410    PROFESSIONAL AND TECHNICAL SERVICES: Non-payroll services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, dentists, medical doctors, nurses, lawyers, consultants, teachers, etc.

411    Instruction Services: Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are "Performance Contract" activities and services of teachers and para-professional personnel.

412    Instructional Improvement Services: Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, and so forth, not on the payroll.

413    Health Services: Non-payroll services of qualified personnel to assist employees and/or pupils in solving mental or physical health problems. (See objects 491, 492, and 856 for self-insurance, fund code 024).

414    Staff Services: Services performed by qualified personnel to assist in employing and assigning staff. This includes specialists in personnel counseling and guidance.

415    Management Services: Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the school district.

416    Data Processing Services: Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency or specialists who are contracted with to perform a specific task.

Uniform School Accounting System

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**Object Definitions**

(Continued)

**Code**   **Definition**

- 417     Statistical Service: Non-payroll services performed by persons or an organization qualified to assist in statistics. This category includes special services for analysis, polls, surveys, tabulations, or similar work.
- 418     Professional/Legal Services: Services performed by qualified persons to assist the governing body of the district in its particular activities. This category includes the specialized services of legal counsel, guidance to aid the body in employing a chief executive officer, counsel on tax policy, and so forth.
- 419     Other Professional and Technical Services: Services which are professional and technical in nature which have not been classified above, such as athletic officials, musicians, etc.
- 420     **PROPERTY SERVICES (Other than Utilities):** Services purchased to operate, repair, maintain, insure, and rent property and/or equipment owned and/or used by the district. These services are performed by persons other than school district employees.
- 421     NOT USED AT THIS TIME.
- 422     Garbage Removal Cleaning Services: Services purchased to clean property, buildings, and/or equipment other than those provided by the district employees.
- 423     Repairs and Maintenance Services: Expenditures for repairs and maintenance services not provided directly by district personnel. These include contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not included here, but are considered under Capital Outlay.
- 424     Property Insurance: Expenditures for insurance on any type of property, buildings, and equipment owned or leased by the school district.
- 425     Rentals: Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the district. This includes bus and other vehicle rental when operated by the district, data processing equipment leasing, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here but are considered elsewhere under PURCHASED SERVICES (see Transportation, Printing, and Binding, Public Utility Services, Repairs and Maintenance Services).
- 426     Lease-Purchase Agreements: Expenditures for the lease-purchase of equipment.
- 429     Other Property Services: Property services purchased which are not classified above.

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code   Definition

- 430   TRAVEL MILEAGE/MEETING EXPENSE: Expenditures for travel mileage, meals, hotel and other authorized expenses associated with traveling on business for the school district.
- 431   Certificated Travel Reimbursement: Reimbursement (normally calculated by the number of miles driven) for certificated employees as authorized by the Board of Education for the use of a personal conveyance in the conduct of school district business.
- 432   Certificated Meeting Expense: Reimbursement of expenditures to certificated employees for transportation, meals, hotel and other authorized expenses associated with traveling on business for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here.
- 433   Non-Certificated Travel Reimbursement: Reimbursement (normally calculated by the number of miles driven) for non-certificated employees as authorized by the Board of Education for the use of a personal conveyance in the conduct of school district business.
- 434   Non-Certificated Meeting Expense: Reimbursement of expenditures to non-certificated employees for transportation, meals, hotel and other authorized expenses associated with traveling on business for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here.
- 439   Other Travel/Meeting Expense: Reimbursement of expenditures for travel and meeting expenses not defined above.
- 440   COMMUNICATIONS: Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage machine rental and postage.
- 441   Telephone Service: Expenditures for local and long distance service and associated equipment including installation and alteration charges.
- 442   Telegraph Services: Expenditures for use and service of telegraph service.
- 443   Postage: Expenditures for stamps, postage due, meter slips, etc.
- 444   Postage Machine Rental: Expenditures for rental of metering machines. This does not include the costs of metering slips.
- 445   Mail/Messenger Service: Expenditures for messenger service or special delivery of mail and/or packages.
- 446   Advertising: Expenditures for media advertising authorized by law. Included under this classification are announcements in professional publications, newspapers or broadcasts over radio and television.
- 447   Internet Access Services: Expenditures to support school district access to data transmission technology providing access to the world wide web.

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code   Definition

- 449     Other Communication Services: Expenditures for communications services other than those listed above.
- 450     UTILITIES SERVICES: Expenditures made to provide the school district with services such as water, sewerage, heating, and lighting. This category includes those services provided by either a public utility or a private enterprise. Costs for telephone, telegraph, and mail are not included here but are included in communication.
- 451     Electricity
- 452     Water and Sewerage
- 453     Gas
- 454     Coal
- 455     Oil
- 459     Other Utility Services: Expenditures for utility services other than those listed above
- 460     CONTRACTED CRAFT OR TRADE SERVICES: Expenditures for contracted services requiring a relatively high skill level as well as requiring considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work.
- 461     Printing and Binding: Expenditures for job printing and binding usually according to specifications of the district. This category includes the designing and printing of forms and posters as well as printing and binding of district publications. Pre-printed standard forms are not charged here but are recorded under Supplies and Materials.
- 462     Contracted Food Services: Food preparation and/or service contracted with an outside organization.
- 463     Work-Study Program: Expenditures made to employees for their participation through the hiring of pupils enrolled in the work-study program.
- 469     Other Craft and Trade Services: Those craft or trade services not listed above.
- 470     TUITION AND OTHER SIMILAR PAYMENTS: Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries of the paying school district, both within and outside the state.
- 471     Tuition Paid to Other Districts within the State: Tuition payments (as defined in 3317.08 and 3317.081 of the Revised Code) to school districts for general services rendered to pupils residing in the district.
- 472     Tuition and Other Payments Paid to Other Districts outside the State: These are conduit-type payments to districts outside the state for services rendered to pupils residing in the paying districts.
- 473     Payments to Private Schools: Payments charged to a district for pupils attending private schools.

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code   Definition

- 474    Excess Costs: Payments made by a school district for charges by another district for special education.
- 475    Payment for the Special Education of Students who reside in the District. Includes payments made under section 3317.023 (k), Revised Code.
- 476    Payments Under a Vocational Education Compact: Payment under a compact for the vocational education of students who reside in the district. Includes payments made under section 3317.023 (k), Revised Code.
- 477    Payments Under an Open Enrollment Program: Payment for students who reside in the district but attend another district under an open enrollment program.
- 478    Payments to a Community School: Payment for students who reside in the district but are enrolled in a community school.
- 479    Other Payments: Payments, not previously defined, made to other districts or organizations for educating a child who resides in the district.
- 480    PUPIL TRANSPORTATION: Expenditures to persons or agencies for the purpose of transporting children to school. This includes those reimbursements paid to individuals who transport themselves, to parents who transport their own children or to those children who incur transportation expenses on public carriers. Expenditures for the rental of buses which are operated by personnel on the school district payroll are not recorded here; they are recorded under Property Services - Rentals.
- 481    Student Transportation purchased from another district within the state.
- 482    Student Transportation purchased from a district outside the state.
- 483    Student Transportation purchased from other sources.
- 484    Board and Lodging (of Pupils) in Lieu of Transportation: Costs allowed by the board of education for the board and lodging of a disabled or handicapped student attending a special school or special classes in another district.
- 485    Purchased Transportation Services – Enrichment Activities. Purchased transportation services to provide student transportation to enrichment activities.
- 486    Purchased Transportation Services – Extracurricular Activities. Purchased transportation services to provide student transportation to extracurricular activities.
- 489    Other Pupil Transportation Services: Student Transportation services other than those classified above.

## Uniform School Accounting System

### Object Definitions

(Continued)

#### Code   Definition

- 490   OTHER PURCHASED SERVICES: Expenditures for purchased services not included above.
- 491   Third Party Administrator: Expenditures for the review, processing, and payment of school district employee claims by a party other than a school district employee.
- 492   Stop-Loss Insurance or Re-Insurance: Expenditures to acquire insurance coverage for claims over a certain minimum limit. This coverage is typically obtained from insurance companies and may be known as re-insurance.
- 499   Other Purchased Services.
- 500   SUPPLIES AND MATERIALS: Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated from use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 510   GENERAL SUPPLIES: Expenditures for consumable non-food items such as pencils, paper, paper clips, staples, and so forth, which are made outright by the school board, as opposed to any purchase of supplies for resale.
- 511   Classroom Supplies: Expenditures for consumable non-food instructional supplies used in classroom, such as paper, paste, pencils, paint, and so forth.
- 512   Office Supplies: Expenditures for consumable non-food items used in the various offices of a school or school district such as paper, envelopes, paper clips, staples, and so forth.
- 514   Health and Hygiene Supplies: General supplies for school health centers and rest-room facilities.
- 515   Farm Supplies: Those supplies, such as seed and fertilizer used in the production of crops.
- 516   Software Material: Expenditures for software programs (not used for educational purposes).
- 517   Computer Supplies: Expenditures for computer supplies.
- 519   Other General Supplies: Other general supplies not classified above.
- 520   TEXTBOOKS: Expenditures for prescribed books which are purchased for pupils or groups of pupils, and furnished free to them.
- 521   New Textbooks
- 522   Replacement Textbooks
- 523   Rebinding Textbooks
- 524   Supplemental Textbooks
- 525   Electronic Instructional Materials and Supplies
- 529   Other Textbooks

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code   Definition

530   LIBRARY BOOKS: Expenditures for purchases of library books available for general use, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of repairs to school library books. The initial purchase of books for a new school library or any materials accessions involving an expansion of the library are recorded under Capital Outlay.

- 531   New Library Books
- 532   Replacement Library Books
- 533   Rebinding Library Books
- 539   Other Library Books

540   NEWSPAPERS, PERIODICALS, FILMS AND FILMSTRIPS: Expenditures for authorized periodicals, newspapers, films and filmstrips for general use by the school district. A periodical is any publication appearing at regular intervals, such as weekly or monthly, and continued for an indefinite period.

- 541   Newspapers
- 542   Periodicals
- 543   Electronic Media
- 544   Photography and Newspaper Supplies
- 546   Electronic Subscription Services
- 549   Other

550   SUPPLIES AND MATERIALS FOR RESALE: Any consumable item, workbooks, and textbooks which will be offered for resale within the school district.

- 551   Supplies for Resale
- 552   Workbooks for Resale
- 553   Textbooks for Resale
- 559   Other Items for Resale

560   FOOD AND RELATED SUPPLIES AND MATERIALS: Foodstuffs and consumable food preparation items and supplies purchased by the school district.

- 561   Milk
- 562   Dairy products (other than milk)
- 563   Meat
- 564   Vegetables
- 565   Fruit
- 566   Staples and Condiments
- 567   Bakery Products
- 568   Candies and Snacks
- 569   Other



## Uniform School Accounting System

### Object Definitions

(Continued)

<u>Code</u>	<u>Definition</u>
<u>570</u>	<u>SUPPLIES AND MATERIALS FOR OPERATION, MAINTENANCE AND REPAIR</u> : Included here are expenditures for those consumable items used to operate, maintain, and/or repair school district property, buildings, and equipment. Examples of such items might be grass seed, fertilizer, polish, light bulbs, paint, and oil, paint, parts, and so forth.
571	Land: Supplies and Materials for operation, maintenance and repair of land.
572	Buildings: Supplies and materials for operation, maintenance and repair of buildings.
573	Equipment and Furniture: Supplies and materials for operation, maintenance and repair of equipment and furniture.
<u>580</u>	<u>SUPPLIES &amp; MATERIALS FOR OPERATION AND REPAIR OF MOTOR VEHICLES</u> : Included here are expenditures for those consumable items used to operate, maintain, and repair motor vehicles.
581	Supplies and Parts for Maintenance and Repair of Motor Vehicles: Consumable items used to operate, maintain and repair motor vehicles, such as spark plugs, filters, batteries and other parts.
582	Fuel: Fuel used to operate motor vehicles.
583	Tires and Tubes: Tires and tubes used to operate motor vehicles.
589	Other: Other motor vehicle supplies and materials not previously defined.
<u>590</u>	<u>OTHER SUPPLIES AND MATERIALS</u> : Expenditures for all other supplies and materials not included above.
<u>600</u>	<u>CAPITAL OUTLAY</u> : Expenditures for the acquisition of, or additions to, fixed assets. Included are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial and additional equipment, furnishings and vehicles.
<u>610</u>	<u>LAND</u> : Expenditures for the purchase of land.
<u>620</u>	<u>BUILDINGS</u> : Expenditures for acquiring buildings and additions, either existing or to be constructed. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and their service systems in existing buildings.
<u>630</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u> : Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the school districts, consisting of such work as grading, landscaping, seeding, and planting shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; demolishing, performing initial surfacing and soil treatment of athletic fields and tennis courts, and furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems. Any assessments allowable, by law, against the district for capital improvements such as streets, street lighting, curbs, and drains are also recorded here. Item previously coded under 650 or 750.

## Uniform School Accounting System

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### **Object Definitions**

(Continued)

**Code**   **Definition**

- 640**   **EQUIPMENT**: Expenditures for the initial and additional purchase of items of equipment other than vehicles and school buses.
- 644   Technical Equipment
- 645   Capitalized Equipment: Items coded here should be treated as a capital asset for GAAP purposes.
- 650**   **VEHICLES**: Expenditures for the purchase of conveyances to transport persons or objects. This definition excludes school buses.
- 660**   **SCHOOL BUSES**: Expenditures for the purchase of school buses.
- 670**   **LIBRARY BOOKS**: Expenditures for books which constitute the furnishings of a new or expanded library facility.
- 680**   **LIVESTOCK**: Expenditures for the purchase of livestock, such as cattle, sheep or any animals owned by a board of education.
- 690**   **OTHER CAPITAL OUTLAY**: Expenditures or other capital outlays not defined above.
- 800**   **OTHER OBJECTS**: Amounts paid for goods and services not otherwise classified above, such as expenditures for the retirement of debt, the payment of interest on debt and the payment of dues and fees.
- 810**   **REDEMPTION OF PRINCIPAL**: Expenditures from current funds to retire serial bonds, short term loans, and tax anticipation notes which have a life in excess of one (1) year.
- 811   Serial Bonds: Expenditures for redemption of serial bonds.
- 812   Short-Term Notes: Expenditures for redemption of short-term notes.
- 813   Other Tax Anticipation Notes: Expenditures for redemption of tax anticipation notes issued under Sections 5705.191, 5705.194, and 5705.21, Revised Code, and having a life in excess of one year.
- 814   Loans for Energy Conservation: Expenditures for principal payments on loans for energy conservation issued under Section 3313.373, Revised Code.
- 815   Emergency School Loans: Expenditure for principal payments on emergency school loans received from the state under Section 3313.483, Revised Code.
- 816   Advancements from State Solvency Assistance Fund: Expenditures for principal payments on advancements received from the state under Section 3316.20, Revised Code.
- 819   Other Debt: Principal payments on debt not listed above.

## Uniform School Accounting System

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### **Object Definitions**

(Continued)

**Code**   **Definition**

- 820**   **INTEREST**: Expenditures from current funds for interest on serial bonds, short-term loans, and tax anticipation notes which have a life in excess of one (1) year.
- 821   Serial Bonds: Expenditures for interest on serial bonds.
- 822   Short-Term Notes: Expenditures for interest on short-term notes.
- 823   Other Tax Anticipation Notes: Expenditures for interest on tax anticipation notes having a life in excess of one (1) year.
- 824   Loans for Energy Conservation: Expenditures for interest on energy conservation loans.
- 825   Emergency School Loans: Expenditures for interest on emergency school loans.
- 829   Other: Expenditures for interest on debt not listed above.
- 830**   **OTHER DEBT SERVICE PAYMENTS**: Expenditures for any other type of debt service charges not included in codes for 810 or 820.
- 831   Payments to Escrow Agents (Not Bond Proceeds)
- 832   Bond Issuance Costs
- 833   Refunding Bond Issuance Cost
- 839   Other Debt Service Payments
- 840**   **DUES AND FEES**: Included within this category are expenditures for membership in authorized organizations and those payments made to paying agents for services rendered.
- 841   Memberships in a Professional Organization: Payments to authorized organizations which exist to provide pertinent information, aid and assistance to the local school district in its recognized functions. Membership dues to North Central Accreditation Committee, Ohio School Boards Association, and so forth, are examples of such expenditures.
- 842   Shipping and Freight Charges: Expenditures for shipping and freight when such costs can be easily separated from the cost of the item being transported.
- 843   Charges for Audit Examinations: Charges for the auditing costs.
- 844   County Board Of Education Contributions: Charges deducted from a district's foundation settlement for county board of education contributions.
- 845   Property Tax Collection Fees: Charges deducted by the county auditor and treasurer and the Ohio Department of Taxation for the collection and administration of local property taxes.
- 846   Election Expenses: Charges deducted from the local tax settlement for election expenses.

## Uniform School Accounting System

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### Object Definitions

(Continued)

#### Code   Definition

- 847     Delinquent Land Taxes: Charges deducted from the local tax settlement for the advertising of delinquent land taxes.
- 848     Bank Charges: Charges made by a bank to a school district for bank-related services.
- 849     Other Dues and Fees: Other dues and fees not classified above.
- 850     INSURANCE: Expenditures for insurance to protect school board members, pupils, and employees of the district against loss due to accident or neglect, or to protect the assets of the school district, and includes self-insurance medical claims.
- 851     Liability Insurance: Expenditures for liability insurance coverage for officers, employees or pupils of the school district. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.
- 852     Accident Insurance - Student Activity Participants: Expenditures for accident insurance coverage for participants in student activity programs.
- 853     Fidelity Bond Premiums: Expenditures for bonds guaranteeing the school district against losses resulting from the actions of the treasurer or other employees of the school district. Also recorded here are expenditures (not judgments) made in lieu of fidelity bonds.
- 854     Self-Insurance: Expenditures authorized in Section 3315.062 (D), Revised Code, for payment of a deductible amount on board of education insurance coverage or for the accumulation of sums to insure against the economic hardship created by sizable medical expenses resulting from major injuries.
- 855     Fire and Extended Coverage Insurance: Expenditures for fire insurance that include the building and its contents.
- 856     Benefits and Claims: Expenditures made to satisfy claims made by school district employees for medical, dental, vision, hospitalization, or other health related coverage provided by the school district.
- 859     Other Insurance: Expenditures for insurance coverage not previously defined.
- 860     JUDGMENTS: Expenditures from current funds for all judgments (except as indicated) against the district. Judgments against the district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
- 861     Back Pay: Any judgment awarded by a court for wages and salaries not paid to an employee, or former employee, up to the amount the employee would have been paid had the employee been actually working. Amounts in excess of that amount, other than benefits, should be coded as Other Judgments (869).

## Uniform School Accounting System

### Object Definitions

(Continued)

<u>Code</u>	<u>Definition</u>
862	Benefits: Any judgment awarded by a court for the amount of benefits associated with 861 above.
863	Liability Judgments: Judgments against the district which are not covered by liability insurance, but are of a type for which liability insurance could have been purchased.
864	Out of Court Settlements: Expenditures made by a district as a result of an out of court settlement. Also included in this category are decisions against the district as determined by a referee or binding arbitration.
869	Other Judgments: Expenditures for court-awarded judgments other than those noted above.
<u>870</u>	<u>TAXES AND ASSESSMENTS</u> : Charges for taxes and assessments. Normally, these charges are deducted from the local tax settlement and are handled by memorandum entry. The above object would also be used when direct payment is made to the County Treasurer for taxes and assessments.
871	Sales Tax: Payments made to the treasurer's office for sales tax collected.
<u>880</u>	<u>AWARDS AND PRIZES</u> : Awards such as scholarships, or prizes won in competitions.
881	College Scholarships
882	Awards/Prizes for competition
883	Memorials
889	Other Awards and Prizes: Expenditures for awards and prizes not previously defined.
<u>890</u>	<u>OTHER MISCELLANEOUS EXPENDITURES</u> : Expenditures for any costs not defined previously.
891	Student Activity Payments: Payments made for goods and services exclusively related to 200 Funds for those districts wishing to use an object category. Since the 200 Fund does not require the object dimension, other object categories may also be used with such funds as desired.
899	Other Miscellaneous:
<u>900</u>	<u>OTHER USES OF FUNDS</u> : An object used with those functions not properly classified as expenditures but which still require budgetary control.
<u>910</u>	<u>TRANSFERS AND CONTINGENCIES</u> :
911	Transfers
912	Contingencies

## Uniform School Accounting System

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### Object Definitions

(Continued)

**Code   Definition**

920   ADVANCES:

921   Initial Advance-Out

922   Return of Advance

930   REFUND OF PRIOR YEAR RECEIPTS

940   GRANT PAYMENTS TO OTHER DISTRICTS:

941   Grant Payments to Other School Districts

942   Grant Payments to Community Based Organizations and/or Individuals

950   PAYMENTS TO REFUNDED BOND ESCROW AGENT (BOND PROCEEDS)

960   DISCOUNT ON DEBT

961   Discount on the Sale of Debt

962   Discount on the Sale of Refunding Debt

969   Discount of Sale of Other Debt

**Special Cost Centers**

**Definition**

This dimension is to be used to track receipts and expenditures associated with individual activities which are part of a multi-purpose program and are time or event dependent (i.e., will expire after a certain fixed period of time or after something is accomplished).

Examples of such activities would be: (a) a building fund through which twelve (12) buildings are being constructed and (b) a federal program which operates within a school district in the form of six (6) projects.

The assignment of code numbers for this dimension is the responsibility of each school district and should be done in such a manner so as to most efficiently and effectively account for the costs associated with activities as defined above. This dimension is to be used for reporting purposes only if the funding agency (i.e. Federal Projects) requires a separate accounting.

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**Subject Area Code Definitions**

Subject Area is defined as the selected components of subject matter used by educational entities throughout Ohio. The Subject Area Code consists of two (2) digits. Each district is to use those codes necessary or applicable. Another dimension, described as "Subject," the next four digits, is provided as a further breakdown to define specific subjects within a particular "Subject Area." Subject codes are assigned by the Department of Education. See EMIS web site for the most current information.

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## Uniform School Accounting System

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### Operational Unit Definitions

The term Operational Unit is used to denote the location of education activities for organizational purposes. It is the site of a physical plant which houses an organizational unit. In other words, budgets and expenditures may be made for each school or operational unit. Such units are locations of specific schools, of transportation, of administration, of warehouses, etc. The assignment of code numbers for this dimension is the responsibility of the school district. Following are examples of Operational Units and Codes.

<u>CODE</u>	<u>DESCRIPTION</u>
001	Adams Elementary School
002	King Middle School
003	Santa Maria High School
004	Central Administrative Office
005	Main Warehouse
006	Main Bus Garage

Each district is to use those codes necessary or applicable.

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**Instructional Level Definitions**

This dimension provides for the accountability of a school district by instructional organization level or by grade level.

Instructional Level numbers are assigned by the Auditor of State. The Instructional Level Dimension consists of two (2) digits. Each district is to use those codes necessary or applicable.

Uniform School Accounting System

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**Instructional Level Descriptions**

<b><u>Code</u></b>	<b><u>Description</u></b>
00	District-Wide/Undistributed
01	1 <sup>st</sup> Grade
02	2 <sup>nd</sup> Grade
03	3 <sup>rd</sup> Grade
04	4 <sup>th</sup> Grade
05	5 <sup>th</sup> Grade
06	6 <sup>th</sup> Grade
07	7 <sup>th</sup> Grade
08	8 <sup>th</sup> Grade
09	9 <sup>th</sup> Grade
10	10 <sup>th</sup> Grade
11	11 <sup>th</sup> Grade
12	12 <sup>th</sup> Grade
13	Pre-School
14	Kindergarten
15	Post-Secondary
16	Multiple grades

**Job Assignment/Position Definitions**

This dimension groups into general categories the kind of work staff members perform within the school district and divides these categories (or classifications) into activity assignments describing the major activities of each position. The Job Assignment dimension consists of three (3) digits. Each district is to use those codes necessary or applicable. The assignments identify the staff member by his or her duties rather than by his or her job title, since job titles for the same position may differ across the state. Job Assignment numbers are created and defined by ODE. See EMIS web site for the most current information.

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**Receipt Definitions**

As used in this manual, "receipt" is the acknowledgment of monies obtained by the district. Receipts are classified by source and type for the various funds to which they are applied. The Receipt Dimension consists of four (4) digits. Each district is to use those codes which are necessary or applicable. Receipt codes are assigned by the Auditor of State.

## Uniform School Accounting System

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### Receipt Definitions

#### Code   Definition

**1000 RECEIPTS FROM LOCAL SOURCES:** The acknowledgment of monies obtained by the district from local sources.

1100 TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

1110 GENERAL PROPERTY TAX (REAL ESTATE GROSS): Taxes levied by a school district by the assessed valuation of real property located within the school district, which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1111 General Property Tax: Real Estate - Unreserved

1112 General Property Tax: Real Estate - Reserved

1120 TANGIBLE PERSONAL PROPERTY TAX (GROSS): Taxes levied by a school district on the assessed valuation of tangible personal property located within the school district which, within legal limits, is the final authority in determining the taxes to be raised for school purposes.

1121 Business Personal Property Tax (should not be used after FY 2010)

1122 Public Utility Personal Property Tax

1130 INCOME TAX: Taxes levied by a school district by the personal income of each resident taxpayer.

1190 OTHER LOCAL TAXES: Other forms of local taxes not included above.

1200 TUITION: Money received from patrons, other school districts, and other sources for education provided in the school of the district.

1210 TUITION FROM PATRONS: Money received from patrons for education provided in the schools of the district.

1211 Regular Day School: Money received from patrons as tuition for pupils attending the regular day schools.

1212 Summer School: Money received from patrons as tuition for pupils attending summer school in the district.

1213 Special Education: Money received from patrons as tuition for pupils attending the special education schools in the district.

1214 Vocational Education: Money received from patrons as tuition for pupils attending the vocational education schools.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

- 1215 Adult/Continuing Education - Basic Education: Money received from patrons as tuition for pupils attending basic education programs.
- 1216 Adult/Continuing Education - High School Continuation Program: Money received from patrons as tuition for pupils attending adult high school continuation programs.
- 1217 Adult/Continuing Education - Other Programs: Money received from patrons as tuition for pupils attending other adult/continuing education programs.
- 1219 Miscellaneous Tuition from Patrons: Other money received from patrons for education provided in the schools of the district.
- 1220 TUITION AND OTHER PAYMENTS FROM OTHER DISTRICTS: Money received from other districts for education provided in the schools of the district.
- 1221 Regular Day School: Money received from other districts as tuition for pupils attending the regular day schools.
- 1222 Summer School: Money received from other districts as tuition for pupils attending summer schools.
- 1223 Special Education: Money received from other districts as payment for pupils attending special education programs. Includes payments received under section 3317.023 (k), Revised Code, excess cost payments and payments made under contract with an educational service center.
- 1224 Vocational Education: Money received from other districts as tuition for pupils attending vocational education schools. Includes payments received under section 3317.023 (k), Revised Code.
- 1225 Adult/Continuing Education - Basic Education: Money received from other districts as payment for adult pupils attending basic education programs.
- 1226 Adult/Continuing Education - High School Continuation Program: Money received from other districts as payment for pupils attending adult high school continuation programs.
- 1227 Open Enrollment: Payment received from other districts under an open enrollment program.
- 1228 Community Schools: Payment received from other districts under an open enrollment program.
- 1229 Miscellaneous Payments from Other Districts: Other money received from other districts for education provided in the schools of the district.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

- 1230 TUITION FROM OTHER SOURCES: Money received from other sources for education provided in the schools of the district.
- 1231 Regular Day School: Money received from other sources as tuition for pupils attending the regular day schools.
- 1232 Summer School: Money received from other sources as tuition for pupils attending summer schools.
- 1233 Special Education: Money received from other sources as tuition for pupils attending the special education schools.
- 1234 Vocational Education: Money received from other sources as tuition for pupils attending vocational education schools.
- 1235 Adult/Continuing Education - Basic Education: Money received from other schools as tuition for pupils attending basic education programs.
- 1236 Adult/Continuing Education - High School Continuation Program: Money received from other districts as tuition for pupils attending adult high school continuation programs.
- 1239 Miscellaneous Tuition from Other Sources: Other money received from other sources for education provided in the schools of the district.
- 1290 OTHER TUITION: All other money received as tuition for purposes not classified above.
- 1300 TRANSPORTATION FEES: Money received for transporting pupils to and from schools and school activities.
- 1310 TRANSPORTATION FEES FROM PATRONS: Money received from patrons for transporting pupils to and from schools and school activities.
- 1311 NOT USED AT THIS TIME
- 1312 Summer School: Money received from patrons for transporting pupils to and from summer school.
- 1313 Special School: Money received from patrons for transporting pupils to and from special schools.
- 1320 TRANSPORTATION FEES FROM OTHER DISTRICTS WITHIN THE STATE: Money received from other districts within the state for transporting pupils to and from schools and school activities

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

1321 Regular School: Money received from other districts within the state for transporting pupils to and from regular school.

1322 Summer School: Money received from other districts within the state for transporting pupils to and from summer school.

1323 Special School: Money received from other districts within the state for transporting pupils to and from special school.

1330 TRANSPORTATION FEES FROM OTHER DISTRICTS OUTSIDE THE STATE: Money received from other districts outside the state for transporting pupils to and from schools and school activities.

1331 Regular School: Money received from other districts outside the state for transporting pupils to and from regular schools.

1332 Summer School: Money received from other districts outside the state for transporting pupils to and from summer school.

1333 Special School: Money received from other districts outside the state for transporting pupils to and from special school.

1340 TRANSPORTATION FEES FROM OTHER SOURCES: Money received from other sources for transporting pupils to and from schools and school activities.

1341 Regular School: Money received from other sources for transporting pupils to and from regular school.

1342 Summer School: Money received from other sources for transporting pupils to and from summer school.

1343 Special School: Money received from other sources for transporting pupils to and from special school.

1344 Extracurricular (Student) Activities: Money received from activity funds for transporting pupils to and from activities.

1390 OTHER TRANSPORTATION FEES: Money received for transportation services not defined above.

1400 EARNINGS ON INVESTMENTS: Amounts received as profit from holdings for savings or speculation.

1410 INTEREST ON INVESTMENTS: Interest received on temporary or permanent investments in U.S. Treasury bills, notes, certificates of deposit, or other interest-bearing obligations.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

1420 DIVIDENDS ON INVESTMENTS: Dividends received on stocks.

1430 GAIN OR LOSS ON SALE OF INVESTMENTS: Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of discount on long-term bonds purchased at a discount under par value). Gains realized from sale of U.S. Treasury bills represent interest income and should be credited to account 1410. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

1440 RENTAL OF REAL PROPERTY HELD FOR INCOME PURPOSES: Money received from the rental of real property listed above.

1490 OTHER EARNINGS ON INVESTMENTS: Other amounts received as profit from holdings for savings or speculation not listed above.

1500 FOOD SERVICES: Money received for dispensing food to students and adults.

1510 FOOD SERVICES - STUDENTS: Money received for dispensing food to students.

1511 Sales of Breakfasts to Students: Money received for dispensing breakfasts to students.

1512 Sales of Type A Lunches to Students: Money received for dispensing Type A lunches to students.

1513 Sales of Ala Carte to Students: Money received for dispensing Ala Carte foods to students.

1514 Sales of Milk to Students: Money received for regular sale of milk to students.

1520 FOOD SERVICES - ADULTS: Money received for dispensing food to adults.

1521 Sales of Breakfasts to Adults: Money received for dispensing breakfasts to adults.

1522 Sales of Type A Lunches to Adults: Money received for dispensing Type A lunches to adults.

1523 Sales of Ala Carte to Adults: Money received for dispensing Ala Carte foods to adults.

1524 Sales of Milk to Adults: Money received for regular sale of milk to adults.

1530 NOT USED AT THIS TIME

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

**Code   Definition**

1540 FOOD SERVICES - ELDERLY PERSONS: Money received for dispensing food to the elderly.

1541 Sale of Breakfasts to the Elderly: Money received for dispensing breakfasts to the elderly.

1542 Sales of Type A Lunches to the Elderly: Money received for dispensing Type A lunches to the elderly.

1543 Sales of Ala Carte to the Elderly: Money received for dispensing Ala Carte foods to the elderly.

1544 Sales of Milk to the Elderly: Money received for regular sale of milk to the elderly.

1550 FOOD SERVICES - SPECIAL FUNCTIONS: Money received for dispensing food for special functions.

1551 Extracurricular (Student Activities): Money received for dispensing food for Student Activity Functions.

1559 Other Receipts for Special Functions: Money received for dispensing food for other special functions.

1590 FOOD SERVICES - OTHER RECEIPTS: Money received for lunchroom services not defined above.

1600 EXTRACURRICULAR (STUDENT) ACTIVITIES: Money received from school sponsored activities.

1610 ADMISSIONS: Money received from patrons of a school sponsored activity such as an advance or a football game. Admissions may be recorded in separate accounts according to the type of activity.

1611 Academic & Subject Oriented Activities

1612 Language Oriented Activities

1613 Occupation Oriented Activities

1614 Music Oriented Activities

1615 Sport Oriented Activities

1616 School and Public Service Activities

1617 Honor Society Activities

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

1620 SALES: Revenue of sales resulting from student activity enterprises. Sales may be recorded in separate accounts according to the activity making the sales.

1621 Academic & Subject Oriented Activities

1622 Language Oriented Activities

1623 Occupation Oriented Activities

1624 Music Oriented Activities

1625 Sport Oriented Activities

1626 School and Public Service Activities

1627 Honor Society Activities

1630 DUES AND FEES: Money received from pupils for membership in a school's pupil organization or club. Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.

1631 Academic & Subject Oriented Activities

1632 Language Oriented Activities

1633 Occupation Oriented Activities

1634 Music Oriented Activities

1635 Sport Oriented Activities

1636 School and Public Service Activities

1637 Honor Society Activities

1640 BOOKSTORE SALES: Revenue from sales resulting from the operation of a bookstore.

1690 OTHER EXTRACURRICULAR (STUDENT) ACTIVITY RECEIPTS: Other money received from extracurricular (student) activities.

1700 CLASSROOM MATERIALS AND FEES: Money received from pupils from the sale of classroom supplies, workbooks, and textbooks. Also included are monies received from the collection of class fees.

1710 CLASSROOM SUPPLIES: Money received from the sale of classroom supplies.

1720 SALE OF WORKBOOKS: Money received from the sale of workbooks.

1730 SALE OF TEXTBOOKS: Money received from the sale of textbooks.

1740 CLASS FEES: Money received from pupils for class fees.

1790 OTHER CLASSROOM MATERIALS AND FEES: Other money received for classroom materials and fees not classifiable in one of the above categories.



## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### **Code Definition**

1800 MISCELLANEOUS RECEIPTS FROM LOCAL SOURCES: Other income from local sources which is not classified above.

1810 RENTALS: Money received from the rental of school property, real or personal, but not including the rental from real property held for income purposes; this revenue is recorded under account 1400, Earnings on Investments.

1820 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES: Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1830 SERVICES PROVIDED OTHER ENTITIES: Revenue from services provided other entities, other than for tuition, transportation or food services. These services may include data processing, purchasing, maintenance, cleaning, consulting and guidance.

1831 NOT USED AT THIS TIME

1832 Other School Districts: Services provided other school districts.

1833 Customer Services: Money received for services offered by the school district. These services are normally provided through vocational education environments. Such services as auto repair, cosmetology, prepared foods, building trades, are included.

1839 Other Entities: Services provided other entities not classified above.

1840 REVENUE FROM COMMUNITY SERVICE ACTIVITIES: Revenue from community service activities operated by the school district.

1850 COMMISSIONS: Revenue earned as commission from such items as vending machines or telephone coin boxes.

1851 Vending Machines

1852 Telephone

1860 FINES: Revenue earned as a result of fines being levied by the school district.

1870 CHARGES FOR SELF-INSURANCE: Revenue from other funds and/or school districts received for self-insurance.

1871 Charges for self-insurance liability.

1872 Charges for self-insurance employee benefits.

1880 COMPENSATION FOR PROPERTY TAX EXEMPTION: Payments made to compensate the school district for property tax exemptions granted to promote development.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

1890 OTHER MISCELLANEOUS RECEIPTS: Other miscellaneous receipts not previously classified.

1900 OTHER REVENUE SOURCES: Revenue from local sources not classified above.

1910 PREMIUM AND ACCRUED INTEREST: That portion of the sales price of bonds and notes in excess of their par value. The premium represents an adjustment of the interest rate. In the absence of a legal requirement in this account, premium should be credited to the Bond Retirement Fund. Accrued interest results from timing differences between the authorized date for the sale of a bond issue and the actual date of sale.

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

1920 SALE OF BONDS: This account appears in the Building Fund and includes proceeds from the sale of bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds constitute a revenue of the Building Fund.

1921 Sale of Bonds

1922 Sale of Refunding Bonds

1930 SALE AND LOSS OF ASSETS: Revenue generated from the sale of school property or realized from recoveries for loss of school property.

1931 Sale of Fixed Assets: Revenues from the sale of real property owned by the school district.

1932 Compensation for Loss of Assets: Revenues realized from recoveries for loss of school property, except insurance proceeds.

1933 Sale of Personal Property: Revenues from the sale of non-real personal property owned by the school district.

1934 Insurance Proceeds: Insurance proceeds received as a result of the damage to, theft, or destruction of a permanent improvement.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

1940 PROCEEDS FROM SALES OF NOTES (FORMERLY NOTES AND OTHER BORROWINGS): Proceeds from monies borrowed in anticipation of tax collection or other revenue to be used for current operating expenditures of the school district. These receipts are considered to be non-operational funds.

- 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: Money advanced from the state under the solvency assistance program created by Section 3316.20, O.R.C.

**2000 RECEIPTS FROM INTERMEDIATE SOURCES**: The acknowledgment of monies obtained by the district from intermediate sources. Grants-in-Aid are contributions made by an intermediate unit to a school district and are not related to specific revenue sources of the intermediate governmental unit; i.e., general sources, or, if related to specific revenue sources of the intermediate governmental unit, are distributed on some flat grant or equalization basis.

2100 UNRESTRICTED GRANTS-IN-AID: Revenue received as grants by the school district which can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

2200 RESTRICTED GRANTS-IN-AID: Revenues received as grants by the school district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

2300 REVENUE FOR/OR ON BEHALF OF THE SCHOOL DISTRICT: Payments, including contributions of equipment or supplies, made by an intermediate governmental jurisdiction for the benefit of the district. These include the payment to a pension fund by the intermediate governmental unit on behalf of a district employee for services rendered to the district, and a contribution of fixed assets by an intermediate governmental unit to the district. Separate accounts should be maintained to identify the specific nature of the revenue item. Offsetting charges would be made to the appropriate expenditure account as if the district had expended the funds itself.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

2400 REVENUE IN LIEU OF TAXES: Payments made by an intermediate governmental unit to the school district in lieu of taxes it would have had to pay had its property, or other tax base, been subject to taxation by the school district on the same basis as privately owned property.

**3000 RECEIPTS FROM STATE SOURCES**: The acknowledgment of monies obtained by the district from state sources. Grants-in-Aid are contributions made from state funds to a district which is distributed on some flat grant or equalization basis.

3100 UNRESTRICTED GRANTS-IN-AID: Revenues received as grants from the state which can be used for any legal purpose desired by the district without restriction.

3110 SCHOOL FOUNDATION BASIC ALLOWANCE: Money received through the state's Foundation Program that is not restricted to a particular use, including equity funding received under Section 3317.0213, O.R.C. This account now includes the amounts previously reported as special education, vocational education, and pupil transportation. (ESCs see Appendix A).

3130 PROPERTY TAX ALLOCATION: Money received as a result of homestead exemption legislation (Sections 323.151, et. Seq.), property tax rollback legislation (Sections 319.301, et. seq.) and personal property tax exemption (Section 5709.01).

- 3131 10 Percent and 2.5 Percent Rollback
- 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

3190 OTHER UNRESTRICTED GRANTS-IN-AID: Other unrestricted grants-in-aid from state funds not classified above.

3200 RESTRICTED GRANTS-IN-AID: Revenues received as grants from the state which must be used for a categorical or specific purpose.

3210 RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM STATE GOVERNMENT: Revenues received as grants directly from the state which must be used for a categorical or specific purpose.

- 3211 Poverty Based Assistance (former Disadvantaged Pupil Impact Aid)
- 3212 Bus Purchase Allowance
- 3213 School Lunch
- 3214 Textbook/Instructional Materials
- 3219 Other Restricted Grants-in-Aid Received from the State

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

3220 RESTRICTED GRANTS-IN-AID RECEIVED FROM STATE GOVERNMENT THROUGH INTERMEDIATE SOURCES: Revenues received from the State Government through an intermediate source as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it is returned to the intermediate unit.

3221 Restricted grants-in-aid received from state government through other school districts or county boards of education: Revenues received from the state government through another school district or county board of education as grants by the school district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it is returned to the intermediate unit. This includes money received from school districts and county boards who are functioning as fiscal agents for these grants.

3229 Restricted grants-in-aid received from state government through other intermediate sources: Revenues received from other intermediate sources as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it is returned to the intermediate unit.

3300 REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT: Payment made by a state agency for the benefit of the school district, or contributions of equipment or supplies.

3400 REVENUE IN LIEU OF TAXES: Payments made out of general revenues by a state agency to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the school district on the same basis as privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.

**4000 RECEIPTS FROM FEDERAL SOURCES:** The acknowledgment of monies obtained by the district from federal sources. Grants-in-Aid are contributions made by the federal government to a school district and are not related to specific revenue sources of the federal government; i.e., general, if related to specific revenue sources of the federal government, are distributed on some flat grant or equalization basis.

4100 UNRESTRICTED GRANTS-IN-AID: Revenues received as grants by the district which can be used for any legal purpose desired by the district without restriction.

4110 UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM THE FEDERAL GOVERNMENT: Revenues received directly from the federal government as grants by the district which can be used for any legal purpose desired by the district without restriction.

Uniform School Accounting System

**Receipt Definitions**

(Continued)

**Code   Definition**

4120 UNRESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVERNMENT THROUGH THE STATE: Revenues received from the federal government through the state as grants which can be used for any legal purpose desired by the district without restriction.

4130 UNRESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVERNMENT THROUGH INTERMEDIATE SOURCES: Revenues received from the federal government through an intermediate source, as grants which can be used for any legal purpose desired by the district without restriction.

4131 Unrestricted grants-in-aid received from federal government through other school districts or county board of education: Revenues received from the Federal Government through another school district or county board of education as grants by the district which may be used for any legal purpose desired by the district without restriction. This includes money received from school districts and county boards who are functioning as fiscal agents for these grants.

4139 Unrestricted grants-in-aid received from federal government through other intermediate sources: Revenues received from the Federal Government through other intermediate sources as grants by the district which can be used for any legal purpose desired by the district without restriction.

4200 RESTRICTED GRANTS-IN-AID: Revenues received as grants by the district which must be used for a categorical or specific purpose.

4210 RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT: Revenues received directly from the federal government as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4220 RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVERNMENT THROUGH THE STATE: Revenues received from the federal government through the state as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

4230 RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVERNMENT THROUGH INTERMEDIATE SOURCES: Revenues received from the federal government, through an intermediate source, as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the intermediate unit.

## Uniform School Accounting System

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### Receipt Definitions

(Continued)

#### Code   Definition

4231 Restricted grants-in-aid received from Federal Government through other school districts or county board of education: Revenues received from another school district or county board as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it is returned to the intermediate unit. This includes money received from school districts and county boards who are functioning as fiscal agents for these grants.

4239 Restricted grants-in-aid received from Federal Government through other intermediate sources: Revenues received from other intermediate sources as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it is returned to the intermediate unit.

4300 REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT: Payments made by the Federal government for the benefit of the district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the district and funds donated by the federal government to the district.

4400 REVENUE IN LIEU OF TAXES: Payments made out of General Revenues by the Federal Government unit to school districts in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as other privately owned property due to action by the federal government unit.

**5000 OTHER REVENUE RECEIPTS:** Transactions not properly classified as revenue but still requiring budgetary control.

5100 TRANSFERS-IN: Money received by a fund as a result of a transfer from another fund.

5200 ADVANCES-IN: Money received by a fund, as a result of an advance from another fund, in anticipation of future revenue.

5210 ADVANCE-IN - INITIAL

5220 ADVANCES-IN - RETURN

5300 REFUND OF PRIOR YEAR'S EXPENDITURES: Money received in refund of an expenditure charged to a prior fiscal year's budget. A refund of an expenditure made in the same fiscal year's budget may be recorded in the appropriate expenditure account as a reduction of the expenditure.

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**Ohio Auditor of State - GAAP Reporting System**  
**Based on the GASB-34 Reporting Model**

The Auditor of State and the State Software Development Team have developed a web based software application using the reporting model introduced by GASB Statement No. 34 to make the year-end conversion from cash to GAAP quicker and easier. Once access is established through the data site, the application is available to school districts at <https://gasb34sys.auditor.state.oh.us>.

The account structure for the GASB 34 Web-GAAP Software Application consists of three dimensions. The first dimension identifies the financial statement where the account appears. The number and financial statement are as follows:

Dimension Value	Financial Statement
1	Statement of Net Position/Balance Sheet
2	Statement of Activities/Statement of Revenues, Expenditures and Changes in Fund Balances
3	Statement of Revenues, Expenses and Changes in Fund Net Position
4	Statement of Changes in Fiduciary Fund Net Position
6	Statement of Cash Flows

The second dimension identifies the section (i.e., current assets, noncurrent assets or general revenues, program revenues, etc.) of the financial statement where the account appears. This dimension value and the associated section change with each financial statement. The third dimension is the detail account number which is assigned by the system.

A list of the basic accounts are as follows:

Account Code	<u>GAAP Account Structure</u> Account Name
1.XX.XXX	Balance Sheet/Statement of Net Position
1.01.XXX	Assets
1.01.1XX	Current Assets
1.01.2XX	Noncurrent Assets
1.01.7XX	Deferred Outflows of Resources
1.02.XXX	Liabilities
1.02.1XX	Current Liabilities
1.02.2XX	Noncurrent Liabilities
1.02.700	Deferred Inflows of Resources
1.03.XXX	Equity
1.03.1XX	Fund Balances
1.03.2XX	Net Assets
2.XX.XXX	Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities
2.01.XXX	Program Revenues
2.02.XXX	General Revenues

## Uniform School Accounting System

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### GAAP Account Structure

Account Code	Account Name
2.03.XXX	Other Activity Statement Accounts (Contributions to permanent funds, special items, extraordinary items, and transfers)
2.04.XXX	Revenues
2.05.XXX	Expenditures
2.06.XXX	Other Financing Sources and Uses
2.07.XXX	Other Governmental Accounts (Special items, extraordinary items, and increase or decrease in reserve for inventory)
3.XX.XXX	Statement of Revenues, Expenses and Changes in Fund Net Assets
3.01.XXX	Operating Revenues
3.02.XXX	Operating Expenses
3.03.XXX	Non-operating Revenues and Expenses
3.04.XXX	Other Proprietary Accounts (Capital contributions, special items, extraordinary items, and transfers)
4.XX.XXX	Statement of Changes in Fiduciary Fund Net Assets
4.01.XXX	Additions
4.02.XXX	Deductions
6.XX.XXX	Statement of Cash Flows
6.01.XXX	Cash Flows from Operating Activities
6.02.XXX	Cash Flows from Noncapital Financing Activities
6.03.XXX	Cash Flows from Capital and Related Financing Activities
6.04.XXX	Cash Flows from Investing Activities
6.05.XXX	Net Increase (Decrease) in, Beginning, and Ending Cash and Cash Equivalents
6.06.XXX	Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities
6.06.0XX	Operating Income (Loss)
6.06.1XX	Adjustments
6.06.2XX	(Increase) Decrease in Assets
6.06.3XX	Increase (Decrease) in Liabilities
6.06.4XX	Increase (Decrease) in Liabilities
6.07.XXX	Noncash Investing, Capital and Financing Activities

## Appendix A

### Summary of the Changes in the Spring 2013 USAS Manual

## Uniform School Accounting System

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### Summary of Changes

#### Funds

The following funds are scheduled to be deleted after fiscal year 2014:

- 494 Poverty Aid
- 504 Education Jobs
- 532 State Fiscal Stabilization Fund

#### Functions

The following functions were deleted:

- 2160 Instruction Enhancements
- 2184 Interpreter Services
- 2185 Occupational Therapy including COTA
- 2186 Physical Therapy including PTA
- 2188 VOSE/Work Study Coordinator
- 2189 Other Support Services for Students with Disabilities
- 2214 Instructional Staff Classroom Support
- 2215 Classroom Support – Special Education Aides
- 2216 Special education Attendant Services
- 2217 Supplemental Instruction – Aides
- 2225 Computer Assisted Instruction Services
- 2423 Building Management Services
- 2961 Ohio Education Computer Network Related - Special Instruction
- 2962 Ohio Education Computer Network Related - Vocational Instruction
- 2963 Ohio Education Computer Network Related - Regular/Adult/Other Instruction
- 2964 Ohio Education Computer Network Related -Non-Instruction
- 2965 Non-Ohio Education Computer Network Related - Special Instruction
- 2966 Non-Ohio Education Computer Network Related - Vocational Instruction
- 2967 Non-Ohio Education Computer Network Related -Regular/Adult/Other Instruction
- 2968 Non-Ohio Education Computer Network Related - Non-Instruction
- 2969 Other Data Processing Services

The following functions were renamed (definitions were also changed):

- 2125 From Record Maintenance System to Pupil Record Maintenance System
- 2181 From Adapted Physical Education to Occupational/Physical Therapy K-6
- 2182 From Reader Services for Visually Impaired to Occupational/Physical Therapy 7 - 12
- 2183 From Guide Services for the Visually Impaired to Other Support Services for Students with Disabilities K - 6
- 2187 From OMI to Other Support Services for Students with Disabilities 7 - 12
- 2960 From Data Processing Services to Administrative Technology Services \*
- 3000 From Operation of Non-Instructional Services to Operation of Non-Instructional/Shared Services

The following functions were added:

- 2240 Instruction-Related Technology Services \*
- 2953 Statistical Record Services

## Uniform School Accounting System

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### Summary of Changes

(Continued)

3400 Shared Services \*  
3410 Instruction  
3411 Regular  
3412 Special  
3413 Vocational  
3414 Adult/Continuing  
3419 Other  
3420 Support Services  
3421 Pupils  
3422 Instructional Staff  
3423 Board of Education  
3424 Administration  
3425 Fiscal  
3426 Business  
3427 Operation and Maintenance of Plant  
3428 Pupil Transportation  
3429 Central  
3430 Operation of Non-instructional Services  
3431 Food Service Operations

The following function definitions were modified:

1000 Instruction

The following functions now require an OPU:

2110 Direction of Support Services - Pupils  
2121 Service Area Direction  
2131 Service Area Direction  
2141 Service Area Direction  
2151 Service Area Direction  
2171 Service Area Direction  
2211 Service Area Direction  
2221 Service Area Direction  
2231 Service Area Direction  
2490 Other Administration Services

The following functions had a change in the required level of coding:

1230 You can now code to 1230 rather than to 1231 to 1239  
1240 You can now code to 1240 rather than to 1241 to 1249

## Uniform School Accounting System

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### **Objects**

The following objects were renamed:

881 From Scholarships to College Scholarships

The following object definitions were modified:

645 Capitalized Equipment

## Appendix B

### Summary of the Changes since the Spring 2013 USAS Manual

## Uniform School Accounting System

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### Summary of Changes since Spring 2013

#### Funds

The following fund has been added:

- 466    **Straight A Fund** This fund is to account for grant monies received through the Straight A Program. These grant monies are restricted for projects that will provide for advancement in student achievement, achieve spending reductions in the five-year forecast or allow a greater share of resources to be utilized in the classroom. This fund should be classified as either a special revenue fund or a capital projects fund, depending on the nature of the award. This fund does not need Auditor of State approval to be established.

#### Functions

The following function was renamed:

- 1831    **Community School Sponsorship Fees** To account for sponsorship fees received from a community school pursuant to section 3314.03, Ohio Revised Code.

#### Objects

The following object was added:

- 526    Textbooks for college credit plus