



# **Uniform School Accounting System**

## **User Manual**

**May 2025**

# Uniform School Accounting System User Manual

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# Uniform School Accounting System User Manual

## Introduction

### Introduction

We are pleased to present the May 2025 update to the Uniform School Accounting System (USAS) Manual. This manual provides guidance to treasurers in recording their day-to-day transactions. In developing this manual, guidance was obtained from Ohio Admin. Code 117-6-01, which states:

(A) Funds: To demonstrate legal compliance and to facilitate sound management, school districts and community schools shall maintain financial records on a fund basis. Funds are to be established by each school district or community school based on statutory requirements and accounting needs. When not authorized or required by statute, the establishment of a new fund requires prior auditor of state approval under section 5705.12 of the Revised Code. A school district or community school should submit its request to auditor of state's chief of local government services division.

Funds are to be classified using the current guidelines and definitions established by the "Governmental Accounting Standards Board."

(B) Financial records: All school districts and joint vocational school districts and community schools established under Chapter 3314 of the Revised Code, shall maintain the financial records in accordance with the uniform school accounting system (USAS) as prescribed by the USAS manual and subsequent update bulletins issued by the auditor of state.

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 Workforce (DEW), and other regulatory agencies. For various reasons, certain financial transactions should be coded in more detail than others.

To promote the understandability of terminology used in this manual, a glossary has been added at the end of this manual.

### Required Level of Coding

This manual identifies account codes for recording school district receipts and disbursements. Key points related to required level of coding include:

- An asterisk (\*) denotes the required level of coding.
- A red font (receipts, functions, objects, etc.) indicates a summary code and transactions should not be posted to these summary codes.
- Due to the required level of coding (as indicated by the \*), the codes listed in red are considered summary codes and transaction should not be posted at this summary level. Instead, the more detailed codes should be used.

## Uniform School Accounting System User Manual

### Introduction

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For example: The accounting dimensions (receipts, functions, objects, etc.) are designed to permit either three or four levels of detail. Functions have four levels of detail and 1000 (first level) indicates the district-wide Instruction program, 1200 (second level) indicates Special Instruction, 1230 (third level) indicates Students with Disabilities: Special Learning Experience for K through Grade-6 and 1233 (fourth level) indicates Blind and Visually Impaired. If the required level of coding asterisk is found at the third level (1230) any codes at the higher lever (first level or second level) are considered summary codes and transactions should not be charged to these summary codes. The required level of coding is not always at the same level, thus the asterisk (\*) is used throughout the manual to make this distinction.

#### **Other Applicable Accounting References**

##### ***Frequently Asked Questions (FAQs)***

An FAQ document is available to supplement this manual. Chapter 1 of this FAQ document provides general accounting guidance. <http://www.ohioauditor.gov/references/faqs.html>

##### ***Ohio Compliance Supplement***

For additional accounting guidance refer to the [Ohio Compliance Supplement](#).

For example: Accounting guidance on Transfers, Advances, and Direct Charges can be found in *Appendix A – Budgetary and Certain Related Requirements* of the *Implementation Guide*.

## Uniform School Accounting System User Manual

### Dimensions

#### 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. *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 track costs to satisfy temporary or special requirements including the following uses specifically identified within this manual:

- Each special project which is supported by restricted monies when more than one project exists within a given fund.
- Each type of debt being retired through a debt service fund (e.g. fund 002).
- Each grant year within a specific grant fund (e.g. 400 and 500 funds).
- Each specific student activity with a student activity fund (e.g. 200 and 300 funds).
- Each specific capital project activity within a broad purpose fund (e.g. 011, 070, 071 funds) or capital projects funded from resources with separate restrictions (e.g. fund 010).
- Each type of activity within an "Other" Fund (e.g. 007, 008, 014, 019, 020, 021, 022, 071, 493, 499, 592, 593, 599 funds).
- When specifically identified by the fund section or other sections of this manual.
- When assigned by the Auditor of State's Office (with input from the Ohio Department of Education and Workforce).
- When determined appropriate by the school district.

*Unless assigned by the Auditor of State's Office (with input from the Ohio Department of Education and Workforce), special cost center assignments may be made at the school district level.*

**SUBJECT AREA/SUBJECT** are 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.

## Uniform School Accounting System User Manual

### Dimensions

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The detail for the subject dimensions was developed by combining Federal and State Education Departments' 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 career-technical education transactions, all levels of detail would be necessary in order to accumulate costs to satisfy reporting requirements. ***Subject codes are assigned by the Ohio Department of Education and Workforce.*** 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.***

**INSTRUCTIONAL LEVEL** is the dimension used to differentiate between various grades or educational levels within the school 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 User Manual

### Account Number Structure

#### 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 school 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

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

## Uniform School Accounting System User Manual

### Account Number Structure

#### Revenues

All revenues must be attributed to some fund and received from a specified source. Some revenues must also be related to an applicable program (Special Cost Center or Subject). Revenues which are attributed to applicable programs are generally restricted, in that the monies received can only be spent for restricted purposes.

The requirements of revenue accounting and reporting are not as extensive as expenditure accounting and reporting, in terms of number of dimensions and required detail level within the receipt dimension. The dimensions used for revenue accounting are as follows:

Transaction Indicator	xx
Fund	xxx
Receipt	xxxx
Special Cost Center	xxxx
Subject Area/Subject	xxxxxx
Operational Unit	xxx

The sequence of dimensions follows the same logic applied to the sequencing of expenditure dimensions:

#### Revenues

<u>Transaction Indicator</u>	<u>Fund</u>	<u>Receipt Code</u>	<u>Special Cost Center</u>
xx	xxx	xxxx	xxxx
<u>Subject Area/ Subject</u>	<u>Operational Unit</u>		
xxxxxx	xxx		

#### Transfers

During the development of this system, a determination was made that school districts should be given a vehicle for the accomplishment of fund-to-fund transfers. Logically, separate accountability for fund-to-fund transfers is included in this system. Using this mode provides school districts with an adequate audit trail and clearly separates transfers from all other transactions. The following dimensions are used to provide sufficient information concerning fund-to-fund transfers:

Transaction Indicator	xx
Fund	xxx
Function	xxxx
Special Cost Center	xxxx

#### Transfers (Fund to Fund)

<u>Transaction Indicator</u>	<u>Fund</u>	<u>Function</u>	<u>Special Cost Center</u>
xx	xxx	xxxx	_____



**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Transaction Indicators**

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**Accounting Dimension Listings**

**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

# Uniform School Accounting System User Manual

## Accounting Dimension Listings – Funds

### Funds

#### Code   Description

#### **Local Funds**

001	General
002	Debt Retirement (formally 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	Other Services Rotary (See Appendix A for related action items.)
015	Mental Health
016	Emergency Levy (See Appendix A for related action items.)
017	Library Construction
018	Public School Support
019	Other Grants
020	Special Enterprise
021	Intra-District Services
022	District Custodial
023	Liability Self-Insurance
024	Employee Benefits Self-Insurance
025	Information Technology Centers (ITCs)
026	Employee Benefits Custodial
027	Workers' Compensation Self-Insurance
028	Special Education
029	Education Foundation
030	Special Levy (Special Revenue)
031	Underground Storage Tanks
032	School Improvement Models (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
033	Special Levy (Capital Projects)
034	Classroom Facilities Maintenance
035	Termination Benefits
036	Special Levy - Pass-Through (Special Revenue) (Available for use beginning on July 1, 2025. See Appendix A for related action items.)
037 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

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### Accounting Dimension Listings – Funds

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#### State Funds

- 401 Auxiliary Services (NPSS)
- 413 Post Secondary Vocational Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 414 Adult High School Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 416 Teacher Development (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 421 School Bus Driver Training Program
- 424 Children's Trust (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 426 Industrial Training Program (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 430 Motorcycle Safety and Education
- 431 Gifted Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 432 Education Management Information System
- 439 Public School Preschool
- 440 Entry Year Programs (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 443 Summer School Remediation (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 450 SchoolNet (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 451 Data Communications for School Buildings
- 452 SchoolNet Professional Development (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 453 Telecommunity (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 459 Ohio Reads (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 460 Student Intervention (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 461 Career-Technical Education Enhancement
- 463 Alternative Schools (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 464 School Improvement Models (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 466 Straight A (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 467 Student Wellness and Success (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 493 State Capital Grant (Available for use beginning on July 1, 2025. See Appendix A for related action items.)
- 495 Career-Technical Construction
- 496 School Building Assistance Limited (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 498 Capital Improvements CAP (H.B. 810) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 499 Miscellaneous State Grants

## Uniform School Accounting System User Manual

### Accounting Dimension Listings – Funds

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#### **Federal Funds**

501	Adult Basic Education
502	School to Work (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
505	Title 1: Instructional Programs for Migrant Children
506	Race to the Top (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
507	Elementary and Secondary School Emergency Relief (ESSER) (Absent additional approved extensions, fund is scheduled to be deleted after Fiscal Year 2026. DO NOT USE after June 30, 2026. See Appendix A for related action items.)
508	Governor's Emergency Education Relief (GEER) (Absent additional approved extensions, fund is scheduled to be deleted after Fiscal Year 2026. DO NOT USE after June 30, 2026. See Appendix A for related action items.)
509	21st Century Learning Centers
510	Coronavirus Relief Fund (CRF) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
512	School Maintenance and Operational Assistance (Impact Aid/SAFA)
516	IDEA, Part B Special Education, Assistance for All Children with Disabilities Ages 3-21
524	Career-Technical Education: Carl D. Perkins Career-Technical Education
525	Project Head-Start
533	Title II D - Technology (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
535	Basic PELL Grant Program
536	Title I School Improvement A
537	Title I School Improvement Stimulus G (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
542	Nutrition Education and Training Program (A) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
545	State and Community Highway Safety
548	Indian Education Grants
551	Title III - Language Instruction for English Learners and Immigrant Students (formerly Limited English Proficiency)
571	Refugee Children School Impact Act
572	Title I - Disadvantaged Children/Targeted Assistance
573	Title V - Innovative Education Programs (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
580	Juvenile Justice
583	Emergency School Repair (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
584	Student Support and Academic Enrichment Programs
587	IDEA Part B, Special Education, Assistance for All Children with Disabilities Ages 3-5
590	Improving Teacher Quality
591	Early Learning Initiative (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
592	Ohio Facilities Construction Commission (OFCC) Federal Grants
593	Federal Capital Grant (Available for use beginning on July 1, 2025)
598	Schoolwide Building Program
599	Miscellaneous Federal Grants

# Uniform School Accounting System User Manual

## Accounting Dimension Listings – Fund Classification and Fund Type Definitions

### 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.

The funds with an asterisk typically are budgeted and maintained on the day-to-day accounting records as special revenue funds, but do not meet the GASB Statement No. 54 definition of special revenue funds for separate reporting in external financial statements. These funds are typically authorized by a specific ORC section; have transfers as their only financial resource with a committed fund balance; and/or have a GASB 54 assigned fund balance. In these situations GAAP would require a perspective difference for the difference between its budgetary practices and the GAAP financial reporting model.

- 006 Food Services (also see enterprise funds)
- 007 Special Trust (also see permanent and private-purpose trust funds)
- 009 Uniform School Supplies\* (also see enterprise funds)
- 011 Rotary Fund - Special Services\* (also see enterprise funds)
- 012 Adult Education (also see enterprise funds)
- 014 Other Services Rotary (also see enterprise and internal service funds) (See Appendix A for related action items.)
- 015 Mental Health
- 016 Emergency Levy (See Appendix A for related action items.)
- 017 Library Construction (also see capital projects funds)
- 018 Public School Support\*
- 019 Other Grants (also see capital projects funds)
- 028 Special Education
- 029 Education Foundation
- 030 Special Levy (Special Revenue)
- 031 Underground Storage Tanks\*
- 032 School Improvement Models (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 034 Classroom Facilities Maintenance
- 035 Termination Benefits\*
- 036 Special Levy – Pass-Through (Special Revenue) (Available for use beginning on July 1, 2025. See Appendix A for related action items.)
- 200 Student Managed Student Activity
- 300 District Managed Student Activity
- 401 Auxiliary Services (NPSS)
- 413 Post Secondary Vocational Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 414 Adult High School Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 416 Teacher Development (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)

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**Accounting Dimension Listings – Fund Classification and Fund Type Definitions**

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- 421 School Bus Driver Training Program
- 424 Children’s Trust (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 426 Industrial Training Program (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 430 Motorcycle Safety and Education
- 431 Gifted Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 432 Education Management Information System
- 439 Public School Preschool
- 440 Entry Year Programs (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 443 Summer School Remediation (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 451 Data Communications for School Buildings
- 452 SchoolNet Professional Development (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 459 Ohio Reads (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 460 Student Intervention (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 461 Career-Technical Education Enhancement
- 463 Alternative Schools (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 464 School Improvement Models (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 466 Straight A (also see capital projects funds) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 467 Student Wellness and Success (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 499 Miscellaneous State Grants
- 501 Adult Basic Education
- 502 School to Work (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 505 Title 1: Instructional Programs for Migrant Children
- 506 Race to the Top (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 507 Elementary and Secondary School Emergency Relief (ESSER) (Absent additional approved extensions, fund is scheduled to be deleted after Fiscal Year 2026. DO NOT USE after June 30, 2026. See Appendix A for related action items.)
- 508 Governor’s Emergency Education Relief (GEER) (Absent additional approved extensions, fund is scheduled to be deleted after Fiscal Year 2026. DO NOT USE after June 30, 2026. See Appendix A for related action items.)
- 509 21<sup>st</sup> Century Learning Centers
- 510 Coronavirus Relief Fund (CRF) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 512 School Maintenance and Operational Assistance (Impact Aid/SAFA)
- 516 IDEA, Part B Special Education, Assistance for All Children with Disabilities Ages 3-21
- 524 Career-Technical Education: Carl D. Perkins Career-Technical Education
- 525 Project Head-Start

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**Accounting Dimension Listings – Fund Classification and Fund Type Definitions**

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- 533 Title II D - Technology (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 535 Basic PELL Grant Program
- 536 Title I School Improvement A
- 537 Title I School Improvement Stimulus G (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 542 Nutrition Education and Training Program (A) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 545 State and Community Highway Safety
- 548 Indian Education Grants
- 551 Title III - Language Instruction for English Learners and Immigrant Students (formerly Limited English Proficiency)
- 571 Refugee Children School Impact Act
- 572 Title I - Disadvantaged Children/Targeted Assistance
- 573 Title V - Innovative Education Programs (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 580 Juvenile Justice
- 584 Student Support and Academic Enrichment Programs
- 587 IDEA Part B, Special Education, Assistance for All Children with Disabilities Ages 3-5
- 590 Improving Teacher Quality
- 591 Early Learning Initiative (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 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 Debt Retirement (formally Bond Retirement)

***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, other than those financed by proprietary funds or for assets that will be held in trust.

- 003 Permanent Improvement
- 004 Building
- 005 Replacement
- 010 Classroom Facilities
- 017 Library Construction (also see special revenue funds)
- 019 Other Grants (also see special revenue funds)
- 033 Special Levy (Capital Projects)
- 070 Capital Projects
- 071 Capital Grants
- 450 SchoolNet (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 453 Telecommunity (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 466 Straight A (also see special revenue funds) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)

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### Accounting Dimension Listings – Fund Classification and Fund Type Definitions

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- 493 State Capital Grant (Available for use beginning on July 1, 2025. See Appendix A for related action items.)
- 495 Career-Technical Construction
- 496 School Building Assistance Limited (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 498 Capital Improvements CAP (H.B. 810) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 583 Emergency School Repair (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)
- 592 Ohio Facilities Construction Commission (OFCC) Federal Grants
- 593 Federal Capital Grant (Available for use beginning on July 1, 2025)

***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 school 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 is restricted (as defined by GASB 54) and may be expended in support of the school district's programs. If the original contribution is required to be kept intact and the earnings are to support the school district's programs, the fund will be classified as a permanent fund. A private-purpose trust fund should be used only when the dollars are fiduciary in nature (as defined by GASB 84) and are held in a trust that meets the criteria of GASB 84 paragraph 11 (c)1. (also see special revenue and private-purpose trust funds)
- 008 Endowment (also see private-purpose trust funds)

### 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 (also see special revenue funds)
- 009 Uniform School Supplies (also see special revenue funds)
- 011 Rotary Fund - Special Services (also see special revenue funds)
- 012 Adult Education (also see special revenue funds)
- 013 Recreation (also see custodial funds)
- 014 Other Services Rotary (also see special revenue and internal service funds) (See Appendix A for related action items.)
- 020 Special Enterprise
- 025 Information Technology Centers (ITCs) (also see internal service and custodial funds)

***Internal Service Funds*** 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 Other Services Rotary (also see special revenue and enterprise funds) (See Appendix A for related action items.)



## Uniform School Accounting System User Manual

### Accounting Dimension Listings – Fund Classification and Fund Type Definitions

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- 021 Intra-District Services
- 023 Liability Self-Insurance
- 024 Employee Benefits Self-Insurance
- 025 Information Technology Centers (ITCs) (also see enterprise and custodial funds)
- 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 the benefit of 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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

***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 15).

- 007 Special Trust: Although private-purpose trust funds could be in the 007 fund, they are more commonly accounted for in the 008 fund. (also see special revenue and permanent funds)
- 008 Endowment: The endowment fund may be classified as a permanent or a private-purpose trust fund. An endowment fund should only be used if the original contribution is required to be kept intact or a formal trust agreement has been established that meets the criteria of GASB 84 paragraph 11C (1). If the original contribution is required to be kept intact and the earnings are to support the school district's programs, the fund will be classified as a permanent fund. A private-purpose trust fund should be used only when the dollars are fiduciary in nature and are held in a trust that meets the criteria of GASB 84 paragraph 11c (1). (also see permanent funds)

***Custodial Funds*** To report fiduciary resources that are not required to be reported in a trust fund. The resources of these funds are not from the school district's own source revenues nor are they available to support the school district's own programs.

- 013 Recreation (also see enterprise funds)
- 022 District Custodial
- 025 Information Technology Centers (ITCs) (also see enterprise and internal service funds)
- 026 Employee Benefits Custodial

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Functions**

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**Functions**

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**Code   Description**

**1000   INSTRUCTION**

**1100   REGULAR INSTRUCTION \***

- 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 Instruction

**1200   SPECIAL INSTRUCTION**

- 1210   Academically Gifted \*
  - 1211   Gifted Identification \*
- 1230   Students with Disabilities: Special Learning Experiences for K through Grade-6\*
  - 1231   Multiple Disabilities
  - 1232   Hearing Impairment
  - 1233   Blind and Visually Impaired
  - 1234   Orthopedic and/or Other Health Impairment
  - 1235   Emotional Disturbance
  - 1236   Intellectual Disability
  - 1237   Specific Learning Disability
  - 1239   Other Disabilities
- 1240   Students with Disabilities: Special Learning Experiences for Grades 7 through 12\*
  - 1241   Multiple Disabilities
  - 1242   Hearing Impairment
  - 1243   Blind and Visually Impaired
  - 1244   Orthopedic and/or Other Health Impairment
  - 1245   Emotional Disturbance
  - 1246   Intellectual Disability
  - 1247   Specific Learning Disability
  - 1249   Other Disabilities
- 1250   Culturally Different
  - 1251   Bilingual \*
  - 1252   Migrant Education \*
  - 1259   Other Culturally Different \*
- 1270   Disadvantaged Youth \*
- 1280   Preschool\*
- 1290   Other Special \*

**1300   CAREER-TECHNICAL EDUCATION INSTRUCTION**

- 1310   Secondary Regular (Including Academic) and Independent Program \*
  - 1311   Agricultural Education
  - 1312   Marketing Education
  - 1313   Health Occupations Education

## Uniform School Accounting System User Manual

### Accounting Dimension Listings – Functions

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- 1314 Family and Consumer Sciences Education
- 1315 Business Education
- 1316 Trade and Industrial Education
- 1317 Special Education
- 1319 Other Secondary Regular Career-Technical Education
- 1330 Secondary and Independent Program for Students with Disabilities\*
  - 1331 Agricultural Education
  - 1332 Marketing Education
  - 1333 Health Occupations Education
  - 1334 Family and Consumer Sciences Education
  - 1335 Business Education
  - 1336 Trade and Industrial Education
  - 1337 Special Education
  - 1339 Other Special Career-Technical Education
- 1340 Secondary Cooperative (Co-op) Program \*
  - 1341 Agricultural Education
  - 1342 Marketing Education
  - 1343 Health Occupations Education
  - 1344 Family and Consumer Sciences Education
  - 1345 Business Education
  - 1346 Trade and Industrial Education
  - 1347 Special Education
  - 1349 Other Secondary Cooperative Career-Technical Education
- 1350 Secondary Co-op Program for Students with Disabilities \*
- 1390 Other Secondary Career-Technical Education Program \*

#### **1400 ADULT/CONTINUING INSTRUCTION**

- 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 Career-Technical Education \*
- 1490 Other Adult/Continuing \*

#### **1900 OTHER INSTRUCTION**

- 1910 Summer Remediation \*
- 1920 Student Intervention Services\*
- 1930 Supplemental Instruction\*
- 1990 Other Instruction\*

#### **2000 SUPPORTING SERVICES**

##### **2100 SUPPORT SERVICES - PUPILS**

- 2110 Direction of Support Services - Pupils \* - *Requires OPU*
- 2120 Guidance Services \*

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Functions**

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- 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
- 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
- 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 and Community 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 \*
- 2187 Other Support Services for Students with Disabilities 7-12 \*
- 2190 Other Support Services - Pupils \*

**2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF**

- 2210 Improvement of Instruction Services
- 2211 Service Area Direction \* ***Requires OPU***
- 2212 Instruction and Curriculum Development Services \*
- 2213 Instructional Staff Training Services \*
- 2218 Lead Teachers \*
- 2219 Other Improvements of Instruction Services \*
- 2220 Educational Media Services
- 2221 Service Area Direction \* ***Requires OPU***

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Functions**

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- 2222 School Library Services \*
- 2223 Audio-Visual Services \*
- 2224 Educational Radio/Television Services \*
- 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\*
- 2300 SUPPORT SERVICES - BOARD OF EDUCATION \***
  - 2310 Board of Education Services
- 2400 SUPPORT SERVICES - ADMINISTRATION**
  - 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 English Language Development Program Coordination \*
    - 2419 Other Executive Administration Services\*
  - 2420** School Administration Services
    - 2421 Office of the Principal Services\*
    - 2422 Secretarial Services \*
    - 2424 Non-Instructional Support Services \*
    - 2429 Other Support Services - School Administration\*
  - 2490 Other Administration Services\* *Requires OPU*
- 2500 FISCAL SERVICES \***
  - 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
- 2600 SUPPORT SERVICES - BUSINESS \***
  - 2610 Service Area Direction
  - 2620 Purchasing Services
  - 2630 Warehousing & Distribution Services
  - 2640 Printing, Publishing, and Duplicating Services
  - 2690 Other Support Services - Business
- 2700 OPERATION AND MAINTENANCE OF PLANT SERVICES \***
  - 2710 Service Area Direction
  - 2720 Care and Upkeep of Building Services

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Functions**

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- 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

**2800 SUPPORT SERVICES - PUPIL TRANSPORTATION**

- 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/STEM 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\*

**2900 SUPPORT SERVICES - CENTRAL**

- 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 Media and Communication Services \*
  - 2931 Internal Media and Communication Services
  - 2932 Public Media and Communication Services
  - 2933 Management Media and Communication Services
  - 2939 Other Media and Communication Services
- 2940 Staff Services \*
  - 2941 Recruitment and Placement Services
  - 2942 Staff Accounting/Data Entry Services
  - 2943 In-Service Training for Non-Certificated 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 User Manual**  
**Accounting Dimension Listings – Functions**

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**3000 OPERATION OF NON-INSTRUCTIONAL/SHARED SERVICES**

**3100 FOOD SERVICE OPERATION(S)**

- 3110 Service Area Direction \*
- 3120 Food Purchasing, Preparation and Dispensing Services \*
- 3130 Food Delivery Services \*
- 3190 Other Food Services \*

**3200 COMMUNITY SERVICES**

- 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 \*

**3300 ENTERPRISE OPERATIONS\***

**3400 SHARED SERVICES \***

- 3410 Instruction
  - 3411 Regular
  - 3412 Special
  - 3413 Career-Technical Education
  - 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

**3900 OTHER OPERATION OF NON-INSTRUCTIONAL SERVICES\***

**4000 EXTRACURRICULAR ACTIVITIES**

**4100 ACADEMIC ORIENTED ACTIVITIES \***

- 4110 Subject Oriented Activities
  - 4111 Art
  - 4112 Debate and Speech
  - 4113 Drama
  - 4114 Literary
  - 4115 Mathematics

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Functions**

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- 4116 Photography
- 4117 Science and Robotics
- 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
- 4300 OCCUPATION ORIENTED ACTIVITIES \***
  - 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 Career-Technical Student Organizations
- 4500 SPORT ORIENTED ACTIVITIES**
  - 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 User Manual**  
**Accounting Dimension Listings – Functions**

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- 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
  - 4548 Wrestling
  - 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 \*

**4600 SCHOOL AND PUBLIC SERVICE CO-CURRICULAR ACTIVITIES \***

- 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

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Functions**

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4680 Yearbook  
4690 Periodicals/Print Media

**5000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**

**5100 SITE ACQUISITION SERVICES \***

**5200 SITE IMPROVEMENT SERVICES \***

**5300 ARCHITECTURE AND ENGINEERING SERVICES \***

**5400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT SERVICES \***

**5500 BUILDING ACQUISITIONS AND CONSTRUCTION SERVICES \***

**5600 BUILDING IMPROVEMENT SERVICES \***

**5900 OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERVICES \***

**6000 DEBT SERVICE**

**6100 DEBT SERVICE \***

**7000 OTHER USES OF FUNDS**

**7100 CONTINGENCIES \***

**7200 TRANSFERS - OUT \***

**7300 VOLUNTARY CONTINGENCY RESERVE BALANCE (VCRB) \***

**7400 ADVANCES-OUT**

7410 Advance Out-Initial \*  
7420 Advance Out-Return \*

**7500 REFUND OF PRIOR YEAR RECEIPTS \***

**7600 PASS-THROUGH PAYMENTS\***

**7700 MONEY SPENT ON BEHALF OF ANOTHER GOVERNMENT\***

**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**

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

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**Objects**

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**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 User Manual**  
**Accounting Dimension Listings – Objects**

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**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/Medicare
- 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/Medicare
- 224 Early Retirement Benefits
- 229 Other Non-Certificated Retirement

**230 EMPLOYEE REIMBURSEMENTS AND OTHER FRINGE BENEFITS \***

- 231 Tuition Reimbursements
- 232 Uniform, Tools and Equipment Reimbursements
- 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
- 245 Health Savings Account (as defined by the Internal Revenue Service)
- 249 Other Certificated Insurance Benefits

**250 INSURANCE BENEFITS - NON-CERTIFICATED EMPLOYEES \***

- 251 Medical/Hospitalization
- 252 Life Insurance
- 253 Dental Insurance
- 254 Vision Insurance
- 255 Health Savings Account (as defined by the Internal Revenue Service)
- 259 Other Non-Certificated Insurance Benefits

**260 INSURANCE - WORKERS' COMPENSATION AND DISABLED WORKER'S RELIEF \***

- 261 Certificated Employees
- 262 Non-Certificated Employees

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

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**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 EMPLOYEES' 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) \***

- 422 Garbage Removal and Cleaning Services
- 423 Repairs and Maintenance Services
- 424 Property Insurance
- 425 Rentals
- 426 Financed Purchase Agreements
- 429 Other Property Services

**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 Services
- 442 Telegraph Services (Not to be used after June 30, 2025)
- 443 Postage
- 444 Postage Machine Rental

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

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- 445 Mail/Messenger Services
- 446 Advertising
- 447 Internet Access Services
- 449 Other Communications Services
  
- 450 UTILITIES SERVICES**
  - 451 Electricity \*
  - 452 Water and Sewage \*
  - 453 Natural Gas/Propane \*
  - 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 Career-Technical Education Compact\*
  - 477 Payments under an Open Enrollment Program\*
  - 478 Payments to a Community/STEM School\* (Not to be used after June 30, 2025)
  - 479 Other Payments\*
  
- 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 (of Pupils) 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 Re-Insurance
  - 493 Entry Fees
  - 499 Other Purchased Services
  
- 500 SUPPLIES AND MATERIALS**
  - 510 GENERAL SUPPLIES \***
    - 511 Classroom Supplies
    - 512 Office Supplies

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

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- 514 Health and Hygiene Supplies
- 515 Farm Supplies
- 516 Software Materials
- 517 Computer Supplies
- 519 Other General Supplies
  
- 520 TEXTBOOKS/ELECTRONIC INSTRUCTIONAL MATERIALS \***
  - 521 Textbooks (includes non-subscription based electronic textbooks)
  - 522 Replacement Textbooks (Not to be used after June 30, 2025)
  - 523 Rebinding Textbooks (Not to be used after June 30, 2025)
  - 524 Supplemental Textbooks (Not to be used after June 30, 2025)
  - 525 Electronic Textbooks (accessed through a subscription)
  - 526 Textbooks for College Credit Plus (traditional or electronic)
  - 527 Electronic Instructional Materials (including access to worksheets through a subscription)
  - 529 Other Textbooks
  
- 530 LIBRARY BOOKS \***
  - 531 New Library Books (includes non-subscription based electronic library books)
  - 532 Replacement Library Books (includes non-subscription based electronic library books)
  - 533 Rebinding Library Books
  - 534 Electronic Library Books (accessed through a subscription)
  - 535 Other Electronic Library Materials
  - 539 Other Library Books
  
- 540 NEWSPAPERS, PERIODICALS/PRINT MEDIA, FILMS AND FILMSTRIPS \***
  - 541 Newspapers
  - 542 Periodicals/Print Media
  - 543 Electronic Media
  - 544 Photography and Newspaper Supplies
  - 546 Electronic Subscription Services
  - 549 Other
  
- 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

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

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**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 and Parts for Maintenance and 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 \***

**700 NOT USED AT THIS TIME**

**800 OTHER OBJECTS**

**810 REDEMPTION OF PRINCIPAL**

- 811 Bonds/COPs \*
- 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\*



**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

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**820 INTEREST**

- 821 Bonds/COPs \*
- 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 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

**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

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Objects**

---

**890 OTHER MISCELLANEOUS EXPENDITURES \***

- 891 Custodial 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 RECEIPTS \***

**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\*

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Special Cost Centers**

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**Special Cost Centers**

<u>Code</u>	<u>Description</u>
0000	DISTRICT-WIDE
0001 through 9999	ASSIGNED BY THE SCHOOL DISTRICT (EXCEPTIONS NOTED BELOW)  900A-999W Assigned by the school district.  900X-999Z Assigned by the Auditor of State with input from the Ohio Department of Education and Workforce. Note: any special cost center combination that has a "9" as the first digit and an "X," "Y," or "Z" as the last digit (with any combination of characters as the second and third digits) within the <b>General Fund</b> should NOT be used by the school district unless directed by AOS / DEW.

Note: The last digit of the special cost center dimension is an alpha-numeric character.

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Subject Area Code Definitions**

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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 school 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 Ohio Department of Education and Workforce. See [EMIS website](#) for the most current information.

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Operational Units**

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**Operational Units**

**Code**   **Description**

000     DISTRICT-WIDE

001     ASSIGNED BY THE SCHOOL DISTRICT\*  
through  
999

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Instructional Levels**

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**Instructional Levels**

<u>Code</u>	<u>Description</u>
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

**Uniform School Accounting System User Manual**  
**Accounting Dimension Listings – Job Assignment/Position Definitions**

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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 school 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 Ohio Department of Education and Workforce. See [EMIS website](#) for the most current information.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Listings – Receipts**

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**Receipts**

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**Code   Description**

**1000 RECEIPTS FROM LOCAL SOURCES**

**1100 TAXES**

**1110 General Property Tax - Real Estate (Gross)**

1111 General Property Tax: Real Estate – Unrestricted\*

1112 General Property Tax: Real Estate – Restricted\*

**1120 Tangible Personal Property Tax (Gross)**

1122 Public Utility Personal Property Tax\*

1130 Income Tax\*

1190 Other Local Taxes\*

**1200 TUITION**

**1210 Tuition from Patrons**

1211 Regular Day School \*

1212 Summer School \*

1213 Special Education \*

1214 Career-Technical 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 Career-Technical Education \*

1225 Adult/Continuing Education – Basic Education \*

1226 Adult/Continuing Education – High School Continuation Program \*

1227 Open Enrollment\*

1228 Community/STEM Schools\* (Not to be used after June 30, 2025)

1229 Miscellaneous Payments from Other Districts\*

**1230 Tuition from Other Sources**

1231 Regular Day School \*

1232 Summer School \*

1233 Special Education \*

1234 Career-Technical 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 User Manual**  
**Accounting Dimensions Listings – Receipts**

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**1300 TRANSPORTATION FEES**

**1310** Transportation Fees

- 1311 Regular School \*
- 1312 Summer School \*
- 1313 Special School \*
- 1314 Extracurricular (Student) Activities \*

**1320** Transportation Fees from Other Districts Within the State (Not to be used after June 30, 2025)

- 1321 Regular School \* (Not to be used after June 30, 2025)
- 1322 Summer School \* (Not to be used after June 30, 2025)
- 1323 Special School \* (Not to be used after June 30, 2025)

**1330** Transportation Fees from Other Districts Outside the State (Not to be used after June 30, 2025)

- 1331 Regular School \* (Not to be used after June 30, 2025)
- 1332 Summer School \* (Not to be used after June 30, 2025)
- 1333 Special School \* (Not to be used after June 30, 2025)

**1340** Transportation Fees from Other Sources (Not to be used after June 30, 2025)

- 1341 Regular School \* (Not to be used after June 30, 2025)
- 1342 Summer School \* (Not to be used after June 30, 2025)
- 1343 Special School \* (Not to be used after June 30, 2025)
- 1344 Extracurricular (Student) Activities \* (Not to be used after June 30, 2025)

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 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 Lunches to Adults \*
- 1523 Sales of Ala Carte to Adults \*
- 1524 Sales of Milk to Adults \*

## Uniform School Accounting System User Manual

### Accounting Dimensions Listings – Receipts

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- 1540** Food Services - Elderly Persons (Not to be used after June 30, 2025)
  - 1541 Sales of Breakfasts to the Elderly \* (Not to be used after June 30, 2025)
  - 1542 Sales of Type A Lunches to the Elderly \* (Not to be used after June 30, 2025)
  - 1543 Sales of Ala Carte to the Elderly \* (Not to be used after June 30, 2025)
  - 1544 Sales of Milk to the Elderly \* (Not to be used after June 30, 2025)

- 1550** Food Services – Special Functions
  - 1551 Extracurricular (Student) Activities \*
  - 1552 Catering \*
  - 1559 Other Receipts for Special Functions \*

- 1590** Food Services – Other Receipts
  - 1591 Summer School \*
  - 1599 Other \*

#### **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 \*

#### **1700 CLASSROOM MATERIALS AND FEES**

- 1710 Classroom Supplies \*

## Uniform School Accounting System User Manual

### Accounting Dimensions Listings – Receipts

---

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

1821 Restricted Contributions and Donations\*

1822 Unrestricted Contributions and Donations\*

1830 Services Provided Other Entities \*

1831 Community School Sponsorship Fees

1832 Other School Districts

1833 Customer Services

1839 Other Entities

1840 Revenue from Community Service Activities \*

1850 Commissions \*

1851 Vending Machines (Not to be used after June 30, 2025)

1852 Telephone (Not to be used after June 30, 2025)

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 - Payments in Lieu of Taxes (PILOTs)

1881 Enterprise Zone Agreements\*

1882 Community Redevelopment Area\*

1883 Tax Increment Financing\*

1889 Other Economic Development Tools\*

**1890** Other Miscellaneous Receipts

1895 Amounts Received as Fiscal Agent\* (custodial funds only)

1899 Other\*

#### **1900 OTHER REVENUE SOURCES**

**1910** Premium and Accrued Interest on Bonds, COPS, and Notes Sold

1911 Premium on the Sale of Bonds, COPS, and Notes\*

1912 Premium on the Sale of Refunding Bonds\*

1913 Accrued Interest on the Sale of Bonds, COPS, and Notes\*

1914 Accrued Interest on the Sale of Refunding Bonds\*

1919 Other Premiums and Accrued Interest on the Sale of Debt\*

## Uniform School Accounting System User Manual

### Accounting Dimensions Listings – Receipts

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- 1920** Sale of Debt
  - 1921 Sale of Bonds\*
  - 1922 Sale of Refunding Bonds\*
  - 1923 Sale of Certificates of Participation\*
  
- 1930 Sale and Loss of Assets \*
  - 1931 Sale of Capital Assets
  - 1932 Compensation for Loss of Assets
  - 1933 Sale of Personal Property
  - 1934 Insurance Proceeds
  
- 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** Sale of Other Debt
  - 1951 Advancements from State Solvency Assistance Fund\*
  - 1952 Sale of Lease Purchase Agreements\*
  - 1959 Sale of Other Debt\*

#### **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\* (Not to be used after June 30, 2025)
    - 3134 Electric Deregulation Property Tax Replacement\*
    - 3135 Tangible Personal Property Tax Loss\*
    - 3139 Other Property Tax Allocations\*
  
  - 3190 Other Unrestricted Grants-In-Aid \*

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Listings – Receipts**

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**3200 RESTRICTED GRANTS-IN-AID**

- 3210** Restricted Grants-In-Aid Received Directly From State Government
  - 3211 Disadvantaged Pupil Impact Aid\*
  - 3212 Bus Purchase Allowance\*
  - 3213 School Lunch\*
  - 3214 Textbook/Instructional Materials\*
  - 3215 Career Technical Education\*
  - 3216 Gifted Education\*
  - 3217 English Learner Funding\*
  - 3218 Student Wellness and Success Funding\*
  - 3219 Other Restricted Grants-in-Aid Received from the State\*
- 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
  - 4221 Medicaid Reimbursement \*
  - 4229 Other 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

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Listings – Receipts**

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**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\***

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Transaction Indicator Definitions

#### Accounting Dimensions Definitions

#### 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 school district's transactions (interfund transfers, "pass-through," etc.) facilitating a clear cut means for determining a school 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.

#### **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 school district (as opposed to monies which are transferred into a fund, and monies received by the school district for the operation of auxiliary programs).

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

- 04 Receipts - Non-operational: This indicator identifies receipts which cannot be classified as operational income to the school 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 school 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 school 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.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Transaction Indicator Definitions**

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- 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 school district.



# Uniform School Accounting System User Manual

## Accounting Dimensions Definitions – Fund Definitions

### 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, including the current guidelines and definitions set forth by the Government Accounting Standards Board.

Each school district should establish and maintain those funds required by law (See section 5705.09, 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.

The “Authority” section for each fund below contains the Ohio Rev. Code section authorizing the fund’s creation. Certain funds require specific Auditor of State approval. When such approval is needed, there will be a specific reference in the “Authority” section. Since all funds needed by school districts cannot be anticipated, various multi-purpose funds have been provided. For these multi-purpose funds, each cost center is functioning as its own fund and, beginning with new funds established after July 1, 2025, will be subject to fund approval. Certain of these multi-purpose funds have specific Ohio Revised Code authority for their creation, while others will require Auditor of State approval. Special cost centers requiring separate Auditor of State fund approval will be specifically referenced in the “Authority” section of the following fund definitions. See Appendix A for action items related to this change in the fund approval process.

#### 001 General

Authority:	Section 5705.09, Revised Code
Purpose:	The general fund is the operating fund of the school district and is used to account for and report all financial resources except those required to be accounted in another fund.
Classification:	Governmental Fund Type, General Fund

#### 002 Debt Retirement (formally Bond Retirement)<sup>1</sup>

Authority:	Section 5705.09, Revised Code
Purpose:	A fund provided for the accumulation of resources restricted for the retirement of public securities or other indebtedness including but not limited to, serial bonds, short term notes, certificates of participation (COPs), and loans. A separate special cost center should be established for each type of debt. A separate special cost center should also be established for each debt issuance as needed. All revenue derived from general or special levies, either within or exceeding the ten-mill limitation, which is levied for debt charges shall be paid into the respective cost center. COPs are not required to be retired from a debt service fund, but the debt service fund can be used as applicable. See also discussion of debt on page 137 of this USAS manual.
Classification:	Governmental Fund Type, Debt Service Fund

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<sup>1</sup> This fund is statutorily referred to as the Bond Retirement Fund, but in practice this fund code can include debt other than bonds. When multiple debt issuances exist, the use of separate special cost centers should be utilized.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Fund Definitions

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#### **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 proceeds from the sale of bonds, notes, or certificates of indebtedness, except premium and accrued interest, restricted for acquiring capital facilities. Expenditures recorded in this fund represent the costs of acquiring capital facilities including real property. Fund 010 should be used as directed for Ohio Facilities Construction Commission Projects.

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

#### **006 Food Services**

Authority: Section 3313.81, Revised Code

Purpose: A fund used to record financial transactions related to food service operations. This fund also accounts for and reports the activity associated with various child nutrition grant programs funded through the United States Department of Agriculture.

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

#### **007 Special Trust**

Authority: Section 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 is used if the amount of the original contribution is restricted (as defined by GASB 54) and may be expended in support of the school district's programs. If the original contribution is required to be kept intact and the earnings are to support the school district's programs, the fund will be classified as a permanent fund. A private-purpose trust fund should be used only when the dollars are fiduciary in nature (as defined by GASB 84) and

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Fund Definitions

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are held in a trust that meets the criteria of GASB 84 paragraph 11c (1). Each source should be tracked in its own special cost center.

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

#### **008 Endowment**

Authority: Section 5705.09, Revised Code

Purpose: The endowment fund may be classified as a permanent or a private-purpose trust fund. An endowment fund should only be used if the original contribution is required to be kept intact or a formal trust agreement has been established that meets the criteria of GASB 84 paragraph 11 c (1). If the original contribution is required to be kept intact and the earnings are to support the school district's programs, the fund will be classified as a permanent fund. A private-purpose trust fund should be used only when the dollars are fiduciary in nature and are held in a trust that meets the criteria of GASB 84 paragraph 11c (1). Each source should be tracked in its own special cost center.

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 school district. Profit derived from such sale is to be used for school purposes or activities in connection with the school. This fund typically does not have a restricted or committed revenue source and, in such instances, will be included with the general fund for financial reporting purposes. (See GASB 54 Bulletin 2011-004)

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

#### **010 Classroom Facilities**

Authority: Sections 3318.08, 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 Facilities Construction Commission for the building and equipping of classroom facilities. Receipts can include State and local revenues. Local revenues can include bond or other debt proceeds or receipts from other local sources. This fund accounts for the project construction fund with the State revenues and local revenues accounted for in separate special cost centers.

Classification: Governmental Fund Type, Capital Projects Fund

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**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 career-technical 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. This fund typically does not have a restricted or committed revenue source and, in such instances, will be included with the general fund for financial reporting purposes. (See GASB 54 Bulletin 2011-004) Each program can be tracked in its own special cost center.

Classification: Governmental Fund Type, Special Revenue Fund  
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 Ohio Department of Education and Workforce. Expenditures include supplies, salaries, and textbooks.

Classification: Governmental Fund Type, Special Revenue Fund  
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. If a legally separate organization has been formed, and the school district is serving as fiscal agent, this would be a custodial fund.

Classification: Proprietary Fund Type, Enterprise Fund  
Fiduciary Fund Type, Custodial Fund

**014 Other Services Rotary (See Appendix A for related action items.)**

Authority: Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established. Since each special cost center in this fund is functioning as its own fund, each cost center is subject to Auditor of State approval beginning with new cost centers established on or after July 1, 2025. These fund approvals will be based on the new fund definition and the classification of governmental fund type, special revenue fund.

Purpose: A fund provided to account for resources other than State/Federal grants (400-500 funds) and/or local grants/contributions/donations (Fund 019) that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. This fund may be used for programs for which the school district charges

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tuition, and the tuition is a restricted or committed resource as defined by GASB 54. Each separate activity should be tracked within its own special cost center.

This is a change from the prior purpose and classification of this fund and should be implemented by July 1, 2026. By June 30, 2026, the activity of this fund should be reviewed and only special revenue activity should remain. Any enterprise or internal service activity should be adjusted to another fund. Effective July 1, 2026, this fund will be renamed Other Special Revenue.

Classification: Governmental Fund Type, Special Revenue Fund  
Proprietary Fund Type, Enterprise Fund (this classification should not be used after June 30, 2026)  
Proprietary Fund Type, Internal Service Fund (this classification should not be used after June 30, 2026)

#### **015 Mental Health**

Authority: Section 5119.40, Revised Code

Purpose: A fund provided to account for receipts and expenditures in conjunction with programs entered into with a board of mental health and addiction services.

Classification: Governmental Fund Type, Special Revenue Fund

#### **016 Emergency Levy (See Appendix A for related action items.)**

Authority: Section 5705.194, Revised Code

Purpose: A fund provided to account for the proceeds from a special levy passed under Revised Code Section 5705.194. This code section indicates the resolution for such levy shall be confined to a single purpose and shall specify that purpose. It also provides the purpose of the renewal levy may be either to avoid an operating deficit or to provide for the emergency requirements of the school district. Prior to July 1, 2026, the use of this fund should be reviewed as follows:

- If the constraints on the use of the levy monies are not more narrow than those on the General Fund, the 5705.194 levy should be accounted for in the General Fund. Any amounts remaining in fund 016 at July 1, 2026, can be spent out of the 016 fund. Any amounts received on July 1, 2026 or after can be receipted into the General Fund. The balance of the 016 fund should be spent first.
- If the constraints on the use of the levy monies are more narrow than those of the General Fund, the use of fund 016 Emergency Levy is appropriate. Use of fund 016 as a special revenue is expected to be infrequent.

Classification: Governmental Fund Type, Special Revenue Fund

#### **017 Library Construction**

Authority: Sections 3375.43, 3375.44, and 3375.45, Revised Code

Purpose: A fund provided for school districts acting as issuers of tax related debt on behalf of school district libraries to account for receipts of proceeds from sale of bonds or notes issued for purchasing, erecting, constructing, enlarging, extending, or

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improving a building, including equipping and furnishing the same. The debt documents should be reviewed to ensure proper fund classification.

Classification: Governmental Fund Type, Special Revenue Fund  
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.), Related expenditures may include curricular and extracurricular related purchases. This fund typically does not have a restricted or committed revenue source and, in such instances, will be included with the general fund for financial reporting purposes. (See GASB 54 Bulletin 2011-004)

Classification: Governmental Fund Type, Special Revenue Fund

#### **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. These resources can include restricted contributions and donations. Each separate contribution/donation/grant should be tracked within its own special cost center based on the constraints placed on the dollars. If the purpose of the grant is capital in nature, consider if the use of fund 071 is appropriate.

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. Since each special cost center in this fund is functioning as its own fund, each cost center is subject to Auditor of State approval beginning with new cost centers established on or after July 1, 2025.

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. Each separate activity should be tracked within its own special cost center.

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. Since each special cost center in this fund is functioning as its own fund, each cost center is subject to Auditor of State approval beginning with new cost centers established on or after July 1, 2025.

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**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. Each separate function should be tracked within its own special cost center.

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

#### **022 District Custodial**

**Authority:** Section 5705.12, Revised Code. This fund requires Auditor of State permission to be established. Since each special cost center in this fund is functioning as its own fund, each cost center is subject to Auditor of State approval beginning with new cost centers established on or after July 1, 2025.

**Purpose:** A fund used to account for those assets held by a school district as an agent for individuals, private organizations, and other governmental units.

**Note:** A custodial fund should not be used when the school district has administrative involvement in the activity.

**Classification:** Fiduciary Fund Type, Custodial Fund

#### **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 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 Information Technology Centers (ITCs)**

**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 Information Technology Centers (ITCs) of the computer network of the Ohio Department of Education and Workforce. This fund shall not be utilized by school districts who are operating

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their own software outside of an ITC. Instead, these school districts operating independently of an ITC shall account for their computer operations within the General Fund. Note: Use of an internal service fund for fund 025 would be infrequent. A custodial fund would be used if the school district is fiscal agent for an ITC formed as a legally separate organization.

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

#### **026 Employee Benefits Custodial**

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. The school district would be fiscal agent for a legally separate entity.

Classification: Fiduciary Fund Type, Custodial Fund

#### **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 and 3313.36 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 governing board of an educational service center, an amount not to exceed one-half of one percent of the funds received by the board pursuant to Section 3313.843 or 3313.845 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 school district or service center, such as scholarships for students or teachers.

Classification: Governmental Fund Type, Special Revenue Fund



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**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. This fund typically does not have a restricted or committed revenue source and, in such instances, will be included with the general fund for financial reporting purposes. (See GASB 54 Bulletin 2011-004)

Classification: Governmental Fund Type, Special Revenue Fund

**032 School Improvement Models (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

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 Projects Fund

**034 Classroom Facilities Maintenance**

Authority: Section 3318.06, Revised Code

Purpose: A fund used to account for the proceeds of a levy for maintaining or upgrading facilities associated with an Ohio Facilities Construction Commission project.

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. This fund typically does not have a restricted or committed revenue source and, in such instances, will be included with the general fund for financial reporting purposes. (See GASB 54 Bulletin 2011-004)

Classification: Governmental Fund Type, Special Revenue Fund

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**036 Special Levy - Pass-Through (Special Revenue) (Available for use beginning on July 1, 2025. See Appendix A for related action items.)**

Authority: Section 5705.09, Revised Code

Purpose: A fund used to account for the proceeds of a special levy for special revenue fund purposes when such levy is passed identifying other traditional or community schools as recipients of the levy dollars; however, the school district has administrative involvement. For example, a levy passed by a qualifying school district under Section 5705.21(B) of the Revised Code to receive and distribute a special levy to partnering community schools.

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 Projects 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 (non-State and non-Federal) that are restricted to expenditures for permanent improvements. Each separate grant should be tracked within its own special cost center.

Classification: Governmental Fund Type, Capital Projects Fund

**200 Student Managed Student Activity**

Authority: Section 3315.062, Revised Code

Purpose: A fund provided to account for those student activity programs which have student participation in the activity and in which the school district has administrative involvement (as defined by GASB 84). This fund typically includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor. Each separate student activity program should be tracked within its own special cost center.

Classification: Governmental Fund Type, Special Revenue Fund

**300 District Managed Student Activity (Also Identified as Athletic and Music 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. Each separate student activity program should be tracked within its own special cost center.

Classification: Governmental Fund Type, Special Revenue Fund

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**400s Funds - Current Budget Bill: (House Bill 33, 135th General Assembly - effective July 4, 2023)**

Note: 400 funds are intended to have separate special cost centers by grant year.

**401 Auxiliary Services (NPSS)**

Authority: Section 3317.024(E), 3317.06, 3317.062, 3317.063, and 3365.071 Revised Code and Section 3333-1-65.8 Ohio Administrative Code  
Current Budget Bill above - Section 265.10 appropriation line item 200511 (Section 265.230)

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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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

**416 Teacher Development (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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: Current Program Name: Pupil Transportation  
Section 3317.024(C)(F), 3317.0212(C)(E)(F)(G)(H)(I), 3317.019(A)(2), 3327.02(D) Revised Code  
Current Budget Bill above - Section 265.10 appropriation line item 200502 (Section 265.190)

Purpose: A fund provided to account for school bus driver training programs. A portion of these funds may also be used to pay for costs associated with the enrollment of bus drivers in the retained applicant fingerprint database.

Classification: Governmental Fund Type, Special Revenue Fund

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**424 Children's Trust (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: The applicable section of the Revised Code is no longer active.

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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

Purpose: To provide for the training of skilled workers at career-technical 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 career-technical education or technical schools, or rental of facilities when not available through career-technical 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

**431 Gifted Education (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

Purpose: A fund provided to account for research and demonstration projects and other purposes as established under appropriation line item 200521, Gifted Pupil Program.

Classification: Governmental Fund Type, Special Revenue Fund

**432 Education Management Information System**

Authority: Section 3301.0714, Revised Code  
Current Budget Bill above - Section 265.10 appropriation line item 200446 (Section 265.110)

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Purpose: A fund provided for hardware and software development, or other costs associated with the requirements of the Education Management Information System (EMIS).

Classification: Governmental Fund Type, Special Revenue Fund

**439 Public School Preschool**

Authority: Current Program Name: Early Childhood Education  
Current Budget Bill above - Section 423.10 appropriation line items 830407  
(Section 423.40)

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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

Purpose: To implement entry-year programs pursuant to Section 3317.024(T) of the Revised Code. (The referenced Revised Code paragraph is no longer active.)

Classification: Governmental Fund Type, Special Revenue Fund

**443 Summer School Remediation (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: The applicable section of the Revised Code is no longer active.

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

**450 SchoolNet (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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: Section 3301.075, Revised Code  
Current Budget Bill above - Section 265.10 appropriation line item 200426  
(Section 265.70)

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

Classification: Governmental Fund Type, Special Revenue Fund

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**452 SchoolNet Professional Development (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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

Classification: Governmental Fund Type, Special Revenue Fund

**453 Telecommunity (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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

Classification: Governmental Fund Type, Capital Projects Fund

**459 Ohio Reads (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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

**460 Student Intervention (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

Purpose: A fund used to account for student intervention services satisfying criteria defined in division (E) of Section 3313.608 of the Revised Code. (The referenced Revised Code paragraph is no longer applicable.)

Classification: Governmental Fund Type, Special Revenue Fund

**461 Career-Technical Education Enhancement**

Authority: Section 3313.905 and 3317.014(E), Revised Code

Purpose: A fund used to support state grants for career-technical education including grants for Tech prep regional centers and fifth quarter agriculture education.

Classification: Governmental Fund Type, Special Revenue Fund

**463 Alternative Schools (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: This funding is no longer included in the current budget bill.

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**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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

**Authority:** This funding is no longer included in the current budget bill.

**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

**466 Straight A (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

**Authority:** This funding is no longer included in the current budget bill.

**Purpose:** 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.

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

**467 Student Wellness and Success (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

**Authority:** Section 3317.011, 3317.012, and 3317.26, Revised Code  
Current Budget Bill above - Section 265.10 appropriation line items 200604, 200550, and 200612 (Section 265.390) no longer requires posting to this separate special revenue fund. (Appropriation line item 200550 was amended by Senate Bill 168, 135<sup>th</sup> General Assembly.)

**Purpose:** This fund is to account for state monies distributed in accordance with Revised Code section 3317.26, that are restricted for specific purposes related to student wellness including mental health services, services for homeless youth, services for child welfare involved youth, community liaisons, physical health care services, mentoring programs, family engagement and support services, city connects programming, professional development regarding the provision of

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trauma informed care, and professional development regarding cultural competence. This fund does not need Auditor of State approval to be established.

Classification: Governmental Fund Type, Special Revenue Fund

**493 State Capital Grant (Available for use beginning on July 1, 2025. See Appendix A for related action items.)**

Authority: Section 5705.09, Revised Code

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

Classification: Governmental Fund Type, Capital Projects Fund

**495 Career-Technical Construction**

Authority: Current Budget Bill above - Section 287.10 appropriation line item 230652 (Section 287.20)

Purpose: A fund to account for grant monies received through the Ohio Facilities Construction Commission (OFCC) to assist with facilities construction projects that support establishing or expanding career-technical education programs under OFCC's Career Technical Construction Program.

Classification: Governmental Fund Type, Capital Projects Fund

**496 School Building Assistance Limited (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

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) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: House Bill 810

Purpose: A fund to assist school districts 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. If any grants are capital in nature, use fund 493.

Classification: Governmental Fund Type, Special Revenue Fund

The Miscellaneous State Grants fund includes the following from the Current Budget Bill above:



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<b>Grant Name</b>	<b>Authority</b>
Academic Standards	Section 265.10 appropriation line item 200427 (265.80)
Adult Education Programs	Section 265.10 appropriation line item 200572 (265.340)
Career-Technical Education Match (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	This funding is no longer included in the current budget bill.
Child Care Licensing (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	This funding is no longer included in the current budget bill.
Community Schools	Section 265.10 appropriation line item 200455 (265.130)
GED Testing /Adult High School (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	This funding is no longer included in the current budget bill.
Safe and Supportive Schools (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	This funding is no longer included in the current budget bill.

**500 Funds - An archived Assistance Listing Number (ALN) indicates the number is no longer active.**

**501 Adult Basic Education**

Authority: Assistance Listing #84.002 - Current Program Name: Adult Education - Basic Grants to States

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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #17.249 has been archived.

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

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

Authority: Assistance Listing #84.011 - Current Program Name: Migrant Education State Grant Program

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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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.395 has been archived.

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

**507 Elementary and Secondary School Emergency Relief (ESSER) (Absent additional approved extensions, fund is scheduled to be deleted after Fiscal Year 2026. DO NOT USE after June 30, 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.425D, 84.425U, and 84.425W

Purpose: To provide emergency relief grants to school districts related to the COVID-19 pandemic. Restrictions include, but are not limited to, providing for coordination of preparedness and response efforts, training and professional development of staff, planning and coordination during long-term closure, and purchasing technology for students.

Classification: Governmental Fund Type, Special Revenue Fund

**508 Governor's Emergency Education Relief (GEER) (Absent additional approved extensions, fund is scheduled to be deleted after Fiscal Year 2026. DO NOT USE after June 30, 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.425C

Purpose: To provide emergency support through grants to school districts that have been most significantly impacted by coronavirus. These monies are restricted to support the district to continue to provide educational services to the students.

Classification: Governmental Fund Type, Special Revenue Fund

**509 21<sup>st</sup> Century Learning Centers**

Authority: Assistance Listing #84.287 - Current Program Name: Twenty-First Century Community Learning Centers

Purpose: This program supports the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

Classification: Governmental Fund Type, Special Revenue Fund

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**510 Coronavirus Relief Fund (CRF) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #21.019

Purpose: To cover costs that are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19). This fund does not need Auditor of State approval to be established.

Classification: Governmental Fund Type, Special Revenue Fund

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

Authority: Assistance Listing #84.041 - Current Program Name: Impact Aid

Purpose: Maintenance and operational funds to 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, Assistance for All Children with Disabilities Ages 3-21**

Authority: Assistance Listing #84.027 - Current Program Name: Special Education Grants to States

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

Classification: Governmental Fund Type, Special Revenue Fund

**524 Career-Technical Education: Carl D. Perkins Career-Technical Education**

Authority: Assistance Listing #84.048 - Current Program Name: Career and Technical Education - Basic Grants to States

Purpose: Funds to boards of education, teacher training institutions, and the state administering agency for cooperating in development of career-technical education programs in the following categories: secondary, postsecondary, adult, disadvantaged persons and/or persons with disabilities, exemplary programs, cooperative education, construction of area career-technical education 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: Assistance Listing #93.600 - Current Program Name: Head Start

Purpose: To promote school district 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

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**533 Title II D - Technology (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.386

Purpose: To improve State academic achievement through technology in schools; to assist students 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: Assistance Listing #84.063 - Current Program Name: Federal Pell Grant Program

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

Note: The school district would have administrative involvement in this grant resulting in a special revenue fund classification

Classification: Governmental Fund Type, Special Revenue Fund

**536 Title I School Improvement A**

Authority: Assistance Listing #84.010 - Current Program Name: Title I Grants to Local Educational Agencies

Purpose: To help school districts 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 (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.388 has been archived.

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

Classification: Governmental Fund Type, Special Revenue Fund

**542 Nutrition Education and Training Program (A) (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #10.564 has been archived.

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: Assistance Listing #20.600

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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 Career-Technical Education Training.

Classification: Governmental Fund Type, Special Revenue Fund

**548 Indian Education Grants**

Authority: Assistance Listing #84.060 - Current Program Name: Indian Education Grants to Local Educational Agencies

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 - Language Instruction for English Learners and Immigrant Students (formerly Limited English Proficiency)**

Authority: Assistance Listing #84.365 - Current Program Name: English Language Acquisition State Grants

Purpose: Title III funds may be used to provide supplemental services to English learner students that improve English language proficiency and academic achievement, including through the provision of language instruction educational programs and activities that increase the knowledge and skills of teachers who serve English learners.

Classification: Governmental Fund Type, Special Revenue Fund

**571 Refugee Children School Impact Act**

Authority: Assistance Listing #93.576 - Current Program Name: Refugee and Entrant Assistance Discretionary Grants

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: Assistance Listing #84.010 - Current Program Name: Title I Grants to Local Educational Agencies

Purpose: To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children.

Classification: Governmental Fund Type, Special Revenue Fund

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**573 Title V - Innovative Education Programs (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.298 has been archived.

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: Assistance Listing #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.

**583 Emergency School Repair (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #84.352 has been archived.

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 individuals with disabilities. Grants are administered by the Ohio Schools Facilities Construction Commission.

Classification: Governmental Fund Type, Capital Projects Fund

**584 Student Support and Academic Enrichment Programs**

Authority: Assistance Listing #84.424

Purpose: To improve students' academic achievement by increasing the capacity of states, local education agencies (LEAs), schools, and local communities to (1) provide all students with access to a well-rounded education, (2) improve school conditions for student learning, and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Classification: Governmental Fund Type, Special Revenue Fund

**587 IDEA Part B, Special Education, Assistance for All Children with Disabilities Ages 3-5**

Authority: Assistance Listing #84.173 - Current Program Name: Special Education Preschool Grants

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

Classification: Governmental Fund Type, Special Revenue Fund

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

Authority: Assistance Listing #84.367 - Current Program Name: Supporting Effective Instruction State Grants

Purpose: A fund used to provide professional development to improve teaching and student learning and achievement; develop and implement initiatives to recruit, hire, and retain teachers, principals, and other school leaders; and provide training, technical assistance, and capacity-building in local educational agencies to assist teachers, principals, or other school leaders with selecting and implementing formative assessments, designing classroom-based assessments, and using data from such assessments to improve instruction and student academic achievement carrying out initiatives that provide teacher, paraprofessional, principal, or other school leader advancement and professional growth, and an emphasis on leadership opportunities, multiple career paths, and pay differentiation.

Classification: Governmental Fund Type, Special Revenue Fund

#### **591 Early Learning Initiative (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)**

Authority: Assistance Listing #93.558 - Current Program Name: Temporary Assistance for Needy Families

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 Ohio Department of Education and Workforce 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

#### **592 Ohio Facilities Construction Commission (OFCC) Federal Grants**

Authority: Section 5705.09, Revised Code

Purpose: To account for federal grant monies received through the OFCC to assist with various construction/capital projects. This fund should not be used in place of 010 Classroom Facilities. Each separate grant should be tracked within its own special cost center.

Classification: Governmental Fund Type, Capital Projects Fund

#### **593 Federal Capital Grant (Available for use beginning on July 1, 2025)**

Authority: Section 5705.09, Revised Code

Purpose: A fund used to account for monies received from federal agencies for capital related expenditures and which are not classified elsewhere. A separate special cost center must be used for each grant.

Classification: Governmental Fund Type, Capital Projects Fund

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#### 598 Schoolwide Building Program

**Authority:** No Child Left Behind Act of 2001. Requires an approved consolidated funding application from the Ohio Department of Education and Workforce. 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, Revised Code and as directed by the Auditor of State and/or the Ohio Department of Education and Workforce.

**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 special cost center must be used for each grant. If any grants are capital in nature, use fund 593.

**Classification:** Governmental Fund Type, Special Revenue Fund

Grants programs include, but are not limited to the following:

<b>Grant Name</b>	<b>Authority</b>
Emergency Connectivity	Assistance Listing #32.009
Title IV-Part A, School Safety National Activities	Assistance Listing #84.184
Title V, Part D, Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	Assistance Listing #84.215
Title IV, Part F, Javits Gifted and Talented Students Education	Assistance Listing #84.206
Title IV, Part C, Charter Schools	Assistance Listing #84.282
Title II-Part D, Technology (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	Assistance Listing #84.318 has been archived
IDEA, Part D, Subpart 1, State Personnel Development	Assistance Listing #84.323
Title II, Part A, Teacher Quality Partnership - Current Program Name: Teacher Quality Partnership Grants	Assistance Listing #84.336
Title II, Part C, Reading Excellence (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	Assistance Listing #84.338 has been archived
Title I, Part B, Reading First (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	Assistance Listing #84.357 has been archived
Title V-B, Rural Education	Assistance Listing #84.358
Learn and Serve America (Scheduled to be deleted after Fiscal Year 2026. See Appendix A for related action items.)	Assistance Listing #94.004 has been archived
Federal Emergency Management Agency Grants	Assistance Listing #xx.xxx (Assistance Listing number is only available from the grantor)



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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/Shared 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, Career-Technical Education Instruction, Adult/Continuing Instruction and Other Instruction. Service Areas, under the subfunction Regular Instruction, include Elementary, Middle/Junior High, High School, Alternative School, Enrichment Activities, and Other Regular Instruction.

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 school district is to use those codes which are necessary or applicable. Function numbers are assigned by the Auditor of State.

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### Accounting Dimensions Definitions – Function Definitions

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<u>Code</u>	<u>Definition</u>
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**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 INSTRUCTION\*:** 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 disabilities.

**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.

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**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 Preschool, Elementary, and Secondary services for the: (1) academically gifted; (2) students with disabilities; (3) culturally different; (4) disadvantaged; and (5) other special.

**1210 Academically Gifted\*:** Services for the learning experiences of 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 students who are gifted.

**1230 Students with Disabilities:** Special Learning Experiences for K through Grade-6\*: Special learning experiences for pupils' **grades K through 6** identified as being students with disabilities.

**1231 Multiple Disabilities:** Concomitant [simultaneous] impairments (such as intellectual disability-blindness, intellectual disability-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in a special education program solely for one of the impairments. The term does not include deaf and/or blindness.

**1232 Hearing Impairment:** 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 Blind and Visually Impaired:** A visual impairment which, even with correction, adversely affects a child's educational performance. The term includes both partially seeing and blind children.

**1234 Orthopedic and/or Other Health Impairment:** A severe orthopedic impairment which adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly (e.g., club-foot or absence of some member), impairments caused by disease (e.g., poliomyelitis or bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns which cause contractures). Other health impairment involves having limited strength, vitality, or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems and adversely affects a child's educational performance.

**1235 Emotional Disturbance:** A condition exhibiting one or more of the 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

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problems. Emotional disturbance includes schizophrenia but does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.

- 1236 Intellectual Disability:** 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 Disability:** A disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in the imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations. The term includes conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing, or motor disabilities, of intellectual disability, of emotional disturbance, or of environmental, cultural, or economic disadvantage.
- 1239 Other Disabilities:** Includes those disability areas not defined above.
- 1240 Students with Disabilities:** Special Learning Experiences for Grades 7 through 12\*: Special learning experiences for pupils' **grades 7 through 12** identified as students with disabilities.
- 1241 Multiple Disabilities:** Concomitant [simultaneous] impairments (such as intellectual disability-blindness, intellectual disability-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in a special education program solely for one of the impairments. The term does not include deaf and/or blindness.
- 1242 Hearing Impairment:** 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 Blind and Visually Impaired:** A visual impairment which, even with correction, adversely affects a child's educational performance. The term includes both partially seeing and blind children.
- 1244 Orthopedic and/or Other Health Impairment:** A severe orthopedic impairment which adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly (e.g., club foot or absence of some member), impairments caused by disease (e.g., poliomyelitis or bone tuberculosis), and impairments from other causes (e.g., cerebral palsy, amputations, and fractures or burns which cause contractures). Other health impairment involves having limited strength, vitality, or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems and adversely affects a child's educational performance.

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- 1245 Emotional Disturbance:** A condition exhibiting one or more of the 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. Emotional disturbance includes schizophrenia but does not apply to children who are socially maladjusted, unless it is determined that they have an emotional disturbance.
- 1246 Intellectual Disability:** 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 Disability:** A disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in the imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations. The term includes conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. The term does not include learning problems that are primarily the result of visual, hearing, or motor disabilities, of intellectual disability, of emotional disturbance, or of environmental, cultural, or economic disadvantage.
- 1249 Other Disabilities:** Includes those disability areas not defined above.
- 1250 Culturally Different:** 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.
- 1270 Disadvantaged Youth\*:** Special learning experiences for those pupils who can be classified as educationally disadvantaged. This category includes children served in the Title I program and also children from low-income families, and those with disabilities, orphaned, neglected, or delinquent living in state-operated institutions.

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- 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 CAREER-TECHNICAL EDUCATION 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 students with disabilities.
- 1311   Agricultural Education:** Agriculture Education is a career field involving skills and technical materials related to the production, processing, marketing, distribution, financing, and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products or resource. The functions of agriculture business and production systems, agriculture industrial power, animal and plant systems, agriculture bioscience and food science, horticulture and natural resources, 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.
- 1312   Marketing Education:** Marketing Education 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.
- 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   Family and Consumer Sciences Education:** Family and consumer sciences 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, the subject matter includes concepts drawn from family and consumer science and social sciences and the humanities.

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- 1315 Business 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 business 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 related occupations. 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 career-technical education training, trade and industrial education prepares 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.
- 1317 Special Education:** A special career-technical education program includes special education programs and services designed to enable students with disabilities to achieve career-technical education objectives. These programs and services may take the form of: (1) modifications of regular career-technical education programs (mainstreamed); (2) special educational services which supplement regular career-technical education programs (mainstreamed); and (3) special career-technical education programs designed only for students with significant disabilities (separate classes).
- A Special Education 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 career-technical education service areas of: (1) business education, (2) agricultural education trade and industrial education, (3) marketing education, (4) health occupations, or (5) family consumer sciences. Such assistance may provide the activities and remedial instruction necessary for the individual student's success in the occupational area. Special Education 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 Career-Technical Education:** Other secondary regular career-technical educational programs not listed above.
- 1330 Secondary and Independent Program for Students with Disabilities\*:** Instructional activities designed primarily to prepare students with disabilities for activities as citizens, family members, and workers in a career and technical field.

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- 1331 Agricultural Education:** Agriculture Education is a career field involving skills and technical materials related to the production, processing, marketing, distribution, financing, and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products or resource. The functions of agriculture business and production systems, agriculture industrial power, animal and plant systems, agriculture bioscience and food science, horticulture and natural resources, 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.
- 1332 Marketing Education:** Marketing Education 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.
- 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 Family and Consumer Sciences Education:** Family and consumer sciences 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, the subject matter includes concepts drawn from family and consumer sciences and social sciences and the humanities.
- 1335 Business 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 business 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 related occupations. 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 career-technical education training, Trade and Industrial Education prepare persons for initial employment or for up-grading or retraining workers in a wide range of trades



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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 Education:** A special career-technical education program includes special education programs and services designed to enable students with disabilities to achieve career-technical education objectives. These programs and services may take the form of: (1) modifications of regular career-technical education programs (mainstreamed); (2) special educational services which supplement regular career-technical education programs (mainstreamed); and, (3) special career-technical education programs designed only for students with significant disabilities (separate classes).

A Special Education 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 career-technical education service areas of: (1) business education, (2) agricultural education trade and industrial education, (3) marketing education, (4) health occupations, or (5) family consumer sciences. Such assistance may provide the activities and remedial instruction necessary for the individual student's success in the occupational area. Special Education 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 Special Career-Technical Education:** Secondary special career-technical 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 Education is a career field involving skills and technical materials related to the production, processing, marketing, distribution, financing, and development of agricultural commodities and resources including food, fiber, wood products, natural resources, horticulture, and other plant and animal products or resource. The functions of agriculture business and production systems, agriculture industrial power, animal and plant systems, agriculture bioscience and food science, horticulture and natural resources, 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.

- 1342 Marketing Education:** Marketing education 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.

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- 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.
- 1344 Family and Consumer Sciences Education:** Family and consumer sciences 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 the subject matter includes concepts drawn from social sciences and the humanities.
- 1345 Business 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 business 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 related occupations. 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 career-technical education training, trade and industrial education prepares 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 Education:** A special career-technical education program includes special education programs and services designed to enable students with disabilities to achieve career-technical education objectives. These programs and services may take the form of: (1) modifications of regular career-technical education programs (mainstreamed); (2) special educational services which supplement regular career-technical education programs (mainstreamed); and, (3) special career-technical education programs designed only for students with significant disabilities (separate classes).

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A special education 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 career-technical education service areas of: (1) business education, (2) agricultural education trade and industrial education, (3) marketing education, (4) health occupations, or (5) family and consumer sciences. Such assistance may provide the activities and remedial instruction necessary for the individual student's success in the occupational area. Special Education 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 Career-Technical Education:** Secondary cooperative career-technical educational programs not listed above.

**1350 Secondary Co-op Program for Students with Disabilities\*:** A program meeting the conditions of both programs for students with disabilities and co-op, as defined above.

**1390 Other Secondary Career-Technical Education Program\*:** A program that cannot be described within the preceding secondary career-technical education function codes.

**1400 ADULT/CONTINUING INSTRUCTION:** 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.

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**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 Career-Technical Education\*:** 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\* - Requires OPU:** Those activities involving the overall direction and management of the support services - pupils area.

**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

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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 - *Requires OPU*:** 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 career-technical education 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 career-technical education 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.

**2129 Other Guidance Services:** Guidance services which cannot be classified above.

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- 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 - *Requires OPU*:** 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 school 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 - *Requires OPU*:** 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.
- 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.

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- 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 students with impairments in speech, hearing, and language.
- 2151 Service Area Direction - *Requires OPU*:** Activities associated with directing and managing speech pathology and audiology services.
- 2152 Speech Pathology Services:** Those activities organized for the identification of students with speech and language disorders and/or impairments; diagnosis and appraisal of specific speech and language disorders and/or impairments; referral for medical or other professional attention necessary to the habilitation of speech and language disorders and/or impairments; provision of required speech habilitation; services; and counseling and guidance of students, 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 students, parents, and teachers, as appropriate.
- 2159 Other Speech Pathology and Audiology Services:** Other 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 - *Requires OPU*:** The activities associated with directing and managing attendance and 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.
- 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.

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- 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.
- 2180 Support Services for Students with Disabilities:** 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).
- 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



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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\* Requires OPU:** 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.
- 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\* Requires OPU:** 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

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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\* *Requires OPU*:** Activities and services associated with the coordination of services for students who are gifted.

**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.

**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 Staff\*:** Support services - instructional staff not previously defined.

**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.

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**2400 SUPPORT SERVICES - ADMINISTRATION:** Those activities concerned with overall administrative responsibility for a single school, a group of schools, or the entire school 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).

**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 English Language Development Program Coordination\*:** Activities and services associated with the coordination of services for students who are English learners/or students who meet the federal definition for immigrant students.

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- 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 school 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 services associated with the routine administrative and detail work supporting the instructional activity in a school building.
- 2424 Non-Instructional Support Services\*:** Activities and services 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.
- 2490 Other Administration Services\* *Requires OPU*:** 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.

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- 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 school district "Business Manager".
- 2620 Purchasing Services:** The purchasing of supplies, furniture, equipment and materials used in the school or school system operation.
- 2630 Warehousing & Distribution Services:** 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.
- 2640 Printing, Publishing, and Duplicating Services:** 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.
- 2690 Other Support Services - Business:** Support Services - Business other than those classified above.
- 2700 OPERATION AND MAINTENANCE OF PLANT SERVICES\*:** 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.
- 2710 Service Area Direction:** The activities of directing and managing the operation and maintenance of the school plant facilities.

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- 2720 Care and Upkeep of Building Services:** 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.
- 2730 Care and Upkeep of Grounds Services:** The activities of maintaining and improving the land.
- 2740 Care and Upkeep of Equipment and Furniture Services:** 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.*
- 2750 Vehicle Servicing and Maintenance Services:** 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.*
- 2760 Security Services:** 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.
- 2790 Other Operation and Maintenance of Plant Services:** Includes operation and maintenance of plant services which cannot be classified under the preceding areas of responsibility.
- 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 non-public 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 non-public 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.

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- 2825 Community/STEM School Transportation Services\*:** Transportation of students attending community/STEM 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.
- 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. These activities would include the function of the human resources department.
- 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.

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- 2929 Other Planning, Research, Development, and Evaluation Services:** Other services of this nature not described above.
- 2930 Media and Communication 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 Media and Communication Services:** Those activities concerned with writing, editing, and providing administrative information to pupils and staff.
- 2932 Public Media and Communication 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 Media and Communication 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.
- 2939 Other Media and Communication 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/Data Entry 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.



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- 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.
- 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. These activities also include the EMIS director.
- 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 and Dispensing Services\*:** Those activities concerned with purchasing, preparing, and serving regular and incidental meals, breakfasts, lunches, or snacks to pupils and staff in a school or school district. These include purchasing, for associated "transportation," cooking, operating kitchen

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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 school district for the community as a whole or for some segment of it.
- 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. Educational Service Centers (ESCs) should not use this category, as their purpose is to provide services to the city, exempted village, and local school districts.

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- 3410 Instruction**
  - 3411 Regular**
  - 3412 Special**
  - 3413 Career-Technical Education**
  - 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**

**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 a 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 and Robotics**
- 4118 Social Studies**
- 4119 Journalism**

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- 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**
- 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.
- 4310 Distributive Education Clubs**
  - 4320 Future Homemakers**
  - 4330 Future Farmers**
  - 4340 Future Teachers**

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**4350 Industrial Arts Clubs**

**4360 Junior Achievement**

**4370 Office Education**

**4380 Student Nurses**

**4390 Career-Technical Student Organizations**

**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**

**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**

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- 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
  - 4548 Wrestling
  - 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\*
  
- 4600 SCHOOL AND PUBLIC SERVICE CO-CURRICULAR ACTIVITIES\*: 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 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/Print Media

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#### **5000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES:**

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 SITE ACQUISITION SERVICES\*:** Activities concerned with initially acquiring and improving new sites.

**5200 SITE IMPROVEMENT SERVICES\*:** Activities concerned with improving sites and with maintaining existing site improvements.

**5300 ARCHITECTURE AND ENGINEERING SERVICES\*:** 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 school districts property.

**5400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT SERVICES\*:** 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 BUILDING ACQUISITION AND CONSTRUCTION SERVICES\*:** Activities concerned with buying or constructing buildings.

**5600 BUILDING IMPROVEMENT SERVICES\*:** Activities concerned with building additions and with installing or extending service systems and other built-in equipment.

**5900 OTHER FACILITIES ACQUISITION AND CONSTRUCTION SERVICES\*:** Activities not previously defined.

#### **6000 DEBT SERVICE:**

Transactions primarily for the purpose of discharging the school district's commitment for interest and principal on debt.

**6100 DEBT SERVICE\*:** Transactions concerned with the repayment of debt.

#### **7000 OTHER USES OF FUNDS:**

Transactions not properly classified as expenditures but still requiring budgetary control.

**7100 CONTINGENCIES\*:** 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 TRANSFERS-OUT\*:** Transactions which withdraw money from one fund and permanently place it in another.

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**7300 VOLUNTARY CONTINGENCY RESERVE BALANCE (VCRB)\*:** An amount designated by the board of education to be included in its budget pursuant to Section 5705.29(E) (1) and (2).

**7400 ADVANCES-OUT:** 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 Advance Out - Initial\***

**7420 Advance Out - Return\***

**7500 REFUND OF PRIOR YEAR RECEIPTS\*:** Expenditures which are made for the purpose of refunding a receipt posted 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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**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 employees' 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 (STRS). Such employees are usually classified as retired employees, who waive membership in STRS 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 (STRS). 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 (STRS). 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.

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- 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 employees' 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 school 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.
- 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.

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- 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 non-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.
- 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.

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- 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.
- 160 NON-CERTIFICATED OTHER COMPENSATION\*:** Compensation paid to non-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 school district non-certificated employees upon termination of employment.
- 169 Other Non-Certificated Compensation:** Compensation paid to non-certificated employees not previously classified.
- 170 OTHER WAGES AND SALARIES\*:** 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 school district.
- 179 Other Employees:** Payments made for salaries and wages not classified above.
- 190 OTHER PERSONAL SERVICES\*:** Payments made for personal services by school district employees not classified elsewhere.
- 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 (STRS).

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- 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. These entries are generally handled by a memo entry.
- 212 STRS Employer's "Pickup" of Employees' Share:** Amounts paid to the State Teachers Retirement System by the board of education for the employees' share of retirement as permitted under section 3307.51, Revised Code.
- 213 Social Security/Medicare:** Amounts paid by the school district to 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 (SERS).
- 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. These entries are generally handled by a memo entry.
- 222 SERS Employer's "Pickup" of Employees' Share:** Amounts paid to the School Employees Retirement System by the board of education for the employees' share of retirement as permitted under Section 3309.47, Revised Code.
- 223 Social Security/Medicare:** 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 for non-certificated employees.
- 230 EMPLOYEE REIMBURSEMENTS AND OTHER FRINGE BENEFITS\*:** 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 Reimbursements:** Amounts paid to qualifying employees for tuition reimbursement.
- 232 Uniform, Tools and Equipment Reimbursements:** Amounts paid by the school district to employees for uniform, tools and equipment.

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- 233 Meeting Expense (Coffee, Donuts, etc.):** Amounts paid by the school district for coffee, donuts, and so forth, for school district employees.
- 234 Awards:** Amounts paid by the school district for plaques of prior years' service awards for school district employees.
- 239 Other Reimbursements and Fringe Benefits:** Amounts paid by the school district for reimbursements and fringe benefits not previously classified.
- 240 INSURANCE BENEFITS - CERTIFICATED EMPLOYEES\*:** Amounts paid (as employer's share) by the school district for certificated 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.
- 245 Health Savings Account (as defined by the Internal Revenue Service):** Amounts paid by the school district for certificated health savings account as defined by the Internal Revenue Service.
- 249 Other Certificated Insurance Benefits:** Amounts paid by the school district for certificated employee insurance benefits not previously classified.
- 250 INSURANCE BENEFITS - NON-CERTIFICATED EMPLOYEES\*:** Amounts paid (as employer's share) by the school district for non-certificated employee insurance benefits.
- 251 Medical/Hospitalization:** Amounts paid by the school district for non-certificated employee medical and hospitalization insurance.
- 252 Life Insurance:** Amounts paid by the school district for non-certificated employee life insurance.
- 253 Dental Insurance:** Amounts paid by the school district for non-certificated employee dental insurance.
- 254 Vision Insurance:** Amounts paid by the school district for non-certificated employee vision insurance.
- 255 Health Savings Account (as defined by the Internal Revenue Service):** Amounts paid by the school district for non-certificated employee health savings account as defined by the Internal Revenue Service.

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- 259 Other Non-Certificated Insurance Benefits:** Amounts paid by the school district for non-certificated employee insurance benefits not previously classified.
- 260 INSURANCE - WORKERS' 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 workers 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 school 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 Department of Job and Family Services to reimburse that agency for payments awarded and made to former employees of the school 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.
- 290 OTHER 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.

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

**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.

**417 Statistical Services:** 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 school 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.



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- 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, school resource officers, 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 school district. These services are performed by persons other than school district employees.
- 422 Garbage Removal and Cleaning Services:** Services purchased for garbage removal and/or to clean property, buildings, and/or equipment other than those provided by the school district employees.
- 423 Repairs and Maintenance Services:** Expenditures for repairs and maintenance services not provided directly by school 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 school district. This includes bus and other vehicle rental when operated by the school 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). This code includes amounts paid under GASB 87 for short-term leases and payments as lessee. Also included are rental payments for contracts not meeting the definition of a GASB 87 lease. GASB 87 financed purchases are included below. This code includes any installment payments under GASB 94 for public-public or public-private partnerships. GASB 96 SBITA agreements that only address hardware and/or servers could also be recorded here.
- 426 Financed Purchase Agreements:** Expenditures for the purchase of equipment or other nonfinancial (capital) assets through a contract (lease) whereby title passes to the school district at the end of the lease-term. This code includes amounts reported as financed purchases under GASB 87.
- 429 Other Property Services:** Property services purchased which are not classified above.
- 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, registration, 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.

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- 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, registration, 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 such as refreshments for school related meetings.
- 440 COMMUNICATIONS\*:** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and internet services as well as postage machine rental and postage.
- 441 Telephone Services:** Expenditures for local and long distance service and associated equipment including installation and alteration charges.
- 442 Telegraph Services:** (Not to be used after June 30, 2025) 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 Services:** 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.
- 449 Other Communications 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 Communications.
- 451 Electricity\***
- 452 Water and Sewerage\***
- 453 Natural Gas/Propane\***
- 454 Coal\***
- 455 Oil\***
- 459 Other Utility Services\*:** Expenditures for utility services other than those listed above.

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- 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 school district. This category includes the designing and printing of forms and posters as well as printing and binding of school 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 school district.
- 472 Tuition and Other Payments Paid to Other Districts Outside the State\*:** These are conduit-type payments to school districts outside the state for services rendered to pupils residing in the paying school districts.
- 473 Payments to Private Schools\*:** Payments charged to a school district for pupils attending private schools.
- 474 Excess Costs\*:** Payments made by a school district for charges by another school 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 Career-Technical Education Compact\*:** Payment under a compact for the career-technical education of students who reside in the school district. Includes payments made under section 3317.023, Revised Code.
- 477 Payments Under an Open Enrollment Program\*:** Payment for students who reside in the school district but attend another school district under an open enrollment program.
- 478 Payments to a Community/STEM School\*:** (Not to be used after June 30, 2025) Payment for students who reside in the school district but are enrolled in a community/STEM school.

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- 479 Other Payments\*:** Payments, not previously defined, made to other school districts or organizations for educating a child who resides in the school district. (e.g. College Credit Plus/CCP payments, Ohio Technical Center Plus (OTC+), Advanced Placement/AP test fees.)
- 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:** Student transportation purchased from other sources which includes amounts reported on the T-2 Report.
- 484 Board and Lodging (of Pupils) in Lieu of Transportation:** Costs allowed by the board of education for the board and lodging of a student with disabilities attending a special school or special classes in another school 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.
- 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.
- 493 Entry Fees:** Expenditures for various entry fees related to student competitions (including athletic, music, and academic competitions).
- 499 Other Purchased Services**

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### Accounting Dimensions Definitions – Object Definitions

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#### **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 restroom facilities.

**515 Farm Supplies:** Those supplies, such as seed and fertilizer used in the production of crops.

**516 Software Materials:** Expenditures for software programs (not used for educational purposes as identified in the 520s or 530s). This code would include both the purchase of a software license or acquiring the use of software through a subscription.

**517 Computer Supplies:** Expenditures for computer supplies.

**519 Other General Supplies:** Other general supplies not classified above.

**520 TEXTBOOKS/ELECTRONIC INSTRUCTIONAL MATERIALS\*:** Expenditures for prescribed books which are purchased for pupils or groups of pupils, and furnished free to them. These items are used in the educational process and are not held for resale.

**521 Textbooks (includes non-subscription based electronic textbooks)**

**522 Replacement Textbooks** (Not to be used after June 30, 2025)

**523 Rebinding Textbooks** (Not to be used after June 30, 2025)

**524 Supplemental Textbooks** (Not to be used after June 30, 2025)

**525 Electronic Textbooks (accessed through a subscription)**

**526 Textbooks for College Credit Plus (traditional or electronic)**

**527 Electronic Instructional Materials (including access to worksheets through a subscription)**

**529 Other Textbooks**

**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.

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- 531 New Library Books (includes non-subscription based electronic library books)
- 532 Replacement Library Books (includes non-subscription based electronic library books)
- 533 Rebinding Library Books
- 534 Electronic Library Books (accessed through a subscription)
- 535 Other Electronic Library Materials
- 539 Other Library Books
  
- 540 **NEWSPAPERS, PERIODICALS/PRINT MEDIA, FILMS AND FILMSTRIPS\*:** Expenditures for authorized newspapers, periodicals/print media, films and filmstrips for general use by the school district. A periodical/print media is any publication appearing at regular intervals, such as weekly or monthly, and continued for an indefinite period.
  - 541 Newspapers
  - 542 Periodicals/Print Media
  - 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
  
- 570 **SUPPLIES AND MATERIALS FOR OPERATION, MAINTENANCE AND REPAIR\*:** 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, oil, 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.

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**580 SUPPLIES AND MATERIALS FOR OPERATION AND REPAIR OF MOTOR VEHICLES\*:** 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.

**590 OTHER SUPPLIES AND MATERIALS\*:** Expenditures for all other supplies and materials not included above.

**600 CAPITAL OUTLAY:**

Expenditures for the acquisition of, or additions to, capital 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. Expenditures related to right to use assets associated with GASB Statement 87 Leases, 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements, and 96 Subscription- Based Information Technology Arrangements should be recorded with the 400 object series.

**610 LAND\*:** Expenditures for the purchase of land.

**620 BUILDINGS\*:** 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.

**630 IMPROVEMENTS OTHER THAN BUILDINGS\*:** 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 school district for capital improvements such as streets, street lighting, curbs, and drains are also recorded here.

**640 EQUIPMENT\*:** Expenditures for the initial and additional purchase of items of equipment other than vehicles and school buses.

**644 Technical Equipment** (optional coding for capital assets below capitalization threshold)

**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.*

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**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.

**700 NOT USED AT THIS TIME**

**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. See also discussion of debt on page 137 of this USAS manual.

**811 Bonds/COPs\*:** Expenditures for redemption of bonds/COPs.

**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 (including lease purchase agreements).

**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 Bonds/COPs\*:** Expenditures for interest on bonds/COPs.

**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.



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- 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 (including lease purchase agreements).
- 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 Buckeye Association of School Administrators, 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 school district's foundation settlement for county board of education contributions.
- 845 Tax Collection Fees (formerly County Auditor and Treasurer Fees):** Charges deducted by the county auditor and treasurer and the Ohio Department of Taxation for the collection and administration of local property taxes and income taxes.
- 846 Election Expenses:** Charges deducted from the local tax settlement for election expenses.
- 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 school 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.

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- 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 (C), 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 school district. Judgments against the school 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).
- 862 Benefits:** Any judgment awarded by a court for the amount of benefits associated with 861 above.
- 863 Liability Judgments:** Judgments against the school 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 school district as a result of an out of court settlement. Also included in this category are decisions against the school district as determined by a referee or binding arbitration.
- 869 Other Judgments:** Expenditures for court-awarded judgments other than those noted above.
- 870 TAXES AND ASSESSMENTS\*:** 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.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Object Definitions**

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- 871 Sales Tax:** Payments made to the treasurer's office for sales tax collected.
- 880 AWARDS AND PRIZES\*:** 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.
- 890 OTHER MISCELLANEOUS EXPENDITURES\*:** Expenditures for any costs not defined previously.
  - 891 Custodial Activity Payments:** Payments made for goods and services exclusively related to custodial funds when no other object code applies.
  - 899 Other Miscellaneous**
- 900 OTHER USES OF FUNDS:**  
An object used with those functions not properly classified as expenditures, but which still require budgetary control.
- 910 TRANSFERS AND CONTINGENCIES\*:**
  - 911 Transfers
  - 912 Contingencies
- 920 ADVANCES\*:**
  - 921 Initial Advance-Out
  - 922 Return of Advance
- 930 REFUND OF PRIOR YEAR RECEIPTS\***
- 940 GRANT PAYMENTS TO OTHER DISTRICTS/ORGANIZATIONS/INDIVIDUALS:**
  - 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\*

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Special Cost Centers Definitions

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#### 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 can be used for reporting purposes either when the funding agency (i.e. Federal Projects) requires a separate accounting or when the school district desires separate accounting.

For State software users, utilizing a special cost center that starts with 9\*\*\* will separate out the cash balance.

To promote reporting requirements of restricted amounts accounted for within the **General Fund**, the Auditor of State's Office is prescribing the following Special Cost Centers to be used within the **General Fund** beginning with Fiscal Year 2027 activity. This listing of prescribed special cost centers is developed with input from Ohio Department of Education and Workforce. Remaining balances related to prior years can be spent down in the special cost center where the activity is currently reported (including 0000). See Appendix A for related action items.

- 911X Disadvantaged Pupil Impact Aid
- 915X Career-Technical Education
- 916X Gifted Education
- 917X English Learner Funding
- 918X Student Wellness and Success Funding

Note: The above predefined special cost centers are for use in the **General Fund** only.

## **Uniform School Accounting System User Manual**

### **Accounting Dimensions Definitions – Subject Area Code Definitions**

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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 school 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 area codes are assigned by the Ohio Department of Education and Workforce. See [EMIS website](#) for the most current information.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Operational Unit Definitions**

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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 school district is to use those codes necessary or applicable.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Instructional Level Definitions**

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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 school district is to use those codes as necessary or applicable.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Instructional Level Descriptions**

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**Instructional Level Descriptions**

<u>Code</u>	<u>Description</u>
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



**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Job Assignment/Position Definitions**

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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 school 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 DEW. See [EMIS website](#) for the most current information.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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#### Receipt Definitions

A physical receipt is a document acknowledging the acceptance of a specified amount of money from a particular source distributed among one or more receipt accounts within the accounting system. As used in this manual “receipt” refers to this receipt account. 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 school district is to use those codes which are necessary or applicable. Receipt codes are assigned by the Auditor of State.

#### Code   Definition

#### **1000 RECEIPTS FROM LOCAL SOURCES:**

Monies obtained by the school 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 on 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 – Unrestricted\***

**1112 General Property Tax: Real Estate – Restricted\***

**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.

**1122 Public Utility Personal Property Tax\***

**1130 Income Tax\*:** Taxes levied by a school district on 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 schools of the school district.

**1210 Tuition from Patrons:** Money received from patrons for education provided in the schools of the school 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 schools in the school district.

**1213 Special Education\*:** Money received from patrons as tuition for pupils attending the special education programs in the school district.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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- 1214 Career-Technical Education\*:** Money received from patrons as tuition for pupils attending career-technical education schools.
- 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 school district.
- 1220 Tuition and Other Payments from Other Districts:** Money received from other school districts for education provided in the schools of the school district.
- 1221 Regular Day School\*:** Money received from other school districts as tuition for pupils attending the regular day schools.
- 1222 Summer School\*:** Money received from other school districts as tuition for pupils attending summer school in the school district.
- 1223 Special Education\*:** Money received from other school districts as payment for pupils attending special education programs. Includes payments received under section 3317.023(K), Revised Code, excess cost payments and payments received under contract by an educational service center.
- 1224 Career-Technical Education\*:** Money received from other school districts as tuition for pupils attending career-technical education schools. Includes payments received under section 3317.023(J), Revised Code.
- 1225 Adult/Continuing Education - Basic Education\*:** Money received from other school districts as payment for pupils attending basic education programs.
- 1226 Adult/Continuing Education High - School Continuation Program\*:** Money received from other school districts as payment for pupils attending adult high school continuation programs.
- 1227 Open Enrollment\*:** Payment received from other school districts under an open enrollment program.
- 1228 Community/STEM Schools\*:** (Not to be used after June 30, 2025) Payment received from other school districts under an open enrollment program.
- 1229 Miscellaneous Payments from Other Districts\*:** Other money received from other school districts for education provided in the schools of the school district.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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- 1230 Tuition From Other Sources:** Money received from other sources for education provided in the schools of the school 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 Career-Technical Education\*:** Money received from other sources as tuition for pupils attending career-technical 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 school 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 school 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:** Money received for transporting pupils to and from schools and school activities.
- 1311 Regular School\*:** Money received for transporting pupils to and from regular school.
- 1312 Summer School\*:** Money received for transporting pupils to and from summer school.
- 1313 Special School\*:** Money received for transporting pupils to and from special schools.
- 1314 Extracurricular (Student) Activities\*:** Money received for transporting pupils to and from extracurricular activities.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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**1320 Transportation Fees from Other Districts Within the State:** (Not to be used after June 30, 2025) Money received from other school districts within the state for transporting pupils to and from schools and school activities.

**1321 Regular School\*:** (Not to be used after June 30, 2025) Money received from other school districts within the state for transporting pupils to and from regular school.

**1322 Summer School\*:** (Not to be used after June 30, 2025) Money received from other school districts within the state for transporting pupils to and from summer school.

**1323 Special School\*:** (Not to be used after June 30, 2025) Money received from other school districts within the state for transporting pupils to and from special school.

**1330 Transportation Fees from Other Districts Outside the State:** (Not to be used after June 30, 2025) Money received from other school districts outside the state for transporting pupils to and from schools and school activities.

**1331 Regular School\*:** (Not to be used after June 30, 2025) Money received from other school districts outside the state for transporting pupils to and from regular schools.

**1332 Summer School\*:** (Not to be used after June 30, 2025) Money received from other school districts outside the state for transporting pupils to and from summer school.

**1333 Special School\*:** (Not to be used after June 30, 2025) Money received from other school districts outside the state for transporting pupils to and from special school.

**1340 Transportation Fees from Other Sources:** (Not to be used after June 30, 2025) Money received from other sources for transporting pupils to and from schools and school activities.

**1341 Regular School\*:** (Not to be used after June 30, 2025) Money received from other sources for transporting pupils to and from regular school.

**1342 Summer School\*:** (Not to be used after June 30, 2025) Money received from other sources for transporting pupils to and from summer school.

**1343 Special School\*:** (Not to be used after June 30, 2025) Money received from other sources for transporting pupils to and from special school.

**1344 Extracurricular (Student) Activities\*:** (Not to be used after June 30, 2025) 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.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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**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.

**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 Lunches to Students\*:** Money received for dispensing lunches (complete meal) 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 sales 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 Lunches to Adults\*:** Money received for dispensing lunches (complete meal) 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 sales of milk to adults.

**1540 Food Services - Elderly Persons:** (Not to be used after June 30, 2025) Money received for dispensing food to the elderly.

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Receipt Definitions**

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**1541 Sale of Breakfasts to the Elderly\*:** (Not to be used after June 30, 2025) Money received for dispensing breakfasts to the elderly.

**1542 Sales of Type A Lunches to the Elderly\*:** (Not to be used after June 30, 2025) Money received for dispensing Type A lunches to the elderly.

**1543 Sales of Ala Carte to the Elderly\*:** (Not to be used after June 30, 2025) Money received for dispensing Ala Carte foods to the elderly.

**1544 Sales of Milk to the Elderly\*:** (Not to be used after June 30, 2025) Money received for regular sales 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.

**1552 Catering\*:** Money received for dispensing food for catering.

**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.

**1591 Summer School\*:** Money received for summer school related food service activities.

**1599 Other\***

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

**1610 Admissions\*:** Money received from attendees of a school sponsored activity either in advance or at the event. 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**

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

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Receipt Definitions**

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**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 through a charge for service from extracurricular (student) activities. Contributions and donations restricted to student activities should be recorded in 1820.

**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.

**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 1440, Rental of Real Property Held for Income Purposes. This code includes amounts received under GASB 87 for short-term leases and payments received as lessor. Also included are rental payments received for contracts not meeting the



## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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definition of a GASB 87 lease. This code includes any installment payments received under GASB 94 for public-public or public-private partnerships.

**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.

**1821 Restricted Contributions and Donations\*:** To account for restricted contributions and donations received from private sources.

**1822 Unrestricted Contributions and Donations\*:** To account for unrestricted contributions and donations received from private sources.

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

**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 career-technical 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** (Not to be used after June 30, 2025)

**1852 Telephone** (Not to be used after June 30, 2025)

**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 In Lieu Of Taxes (PILOTs):** Payments made to compensate the school district for property tax exemptions granted to promote economic development. These PILOT payments could be made directly to the

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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school district or be collected and distributed through the county auditor's office (similar to property taxes).

**1881 Enterprise Zone Agreements\***

**1882 Community Redevelopment Area\***

**1883 Tax Increment Financing\***

**1889 Other Economic Development Tools\***

**1890 Other Miscellaneous Receipts:** Other miscellaneous receipts not previously classified.

**1895 Amounts Received as Fiscal Agent\* (custodial funds only):** Amounts received from legally separate organizations when a school district serves as their fiscal agent.

**1899 Other\***

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

**Note on use of the term, “debt”:** Accounting emphasizes substance over form, meaning transactions are recorded in the financial statements reflecting their economic substance rather than their legal form. This concept impacts determining the proper accounting treatment for certificates of participation (COPs) and other lease-purchase type arrangements.

Certificates of participation is a financing arrangement that allows an investor to purchase a participation interest in a stream of payments generated by a lease. Lease-purchase arrangements typically involve the school district receiving debt proceeds from a lending institution and securing the borrowing by the lending institution having title of the nonfinancial asset purchased/constructed with the proceeds. This type of arrangement includes lease payments to the financial institution and title passing to the school district at the end of the term. For accounting purposes, certificates of participation and lease purchase agreements are typically subject to the same accounting treatment and note disclosure requirements as debt, similar to general obligation bonds. The lease component of certificates of participation (COPs) and lease-purchase arrangements, should be evaluated under Governmental Accounting Standards Board (GASB) Statement No 87, Leases. In Ohio, school district leases associated with certificates of participation and with lease-purchase arrangements will typically be considered financed purchases, as ownership of the underlying asset transfers to the school district by the end of the contract. (This conclusion could be impacted by any related purchase options.) Financed purchases do not consider fiscal funding or cancellation clauses which allow a governmental lessee to cancel a lease on an annual basis if the government does not appropriate the funds unless they are not reasonably certain of being exercised. Thus, COPs and lease-purchase arrangements are generally treated as financed purchases which is similar to bonds and other debt. There is also other GASB guidance, including GASB Codification Sections 1500.128 and 2800.714-1, which refer to Certificates of Participation and/or Leases as debt instruments.

There is an important distinction to be made between general obligation debt and revenue backed debt. General obligation bonds are secured by the full faith and credit of the school district where revenue backed debt is backed by specific revenue sources of the school district. COPs are considered a form of revenue backed debt where neither the full faith and credit nor

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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the taxing power of the school district is pledged to secure repayment. Treasurers should understand the trustee's rights and remedies for failure to make any lease payments related to the COPs.

From a legal perspective, certificates of participation and lease-purchase arrangements are not considered debt as they are considered self-supporting securities and are excepted by law from the calculation of net indebtedness. (ORC §133.04 (B) (11) Also, COPs and lease-purchase arrangements are legally different from a general obligation bond in that the lease payments are dependent upon lawful annual appropriations being made; however, for accounting purposes substance over form does not consider the need for annual appropriation unless it is reasonably certain the annual appropriations will not be made.

Although legal definitions do play a role in demonstrating compliance and in the calculation of net indebtedness, the primary focus of this USAS manual is on accounting definitions. Therefore, the term “debt” is intended to include COPs and lease-purchase arrangements.

Note: The above describes a situation where the seller (various contractors) and the lender (financial institution) entering into the agreement with the school district are not the same party. The signing of a lease agreement when the seller and lender are the same party (a typical Xerox lease) does not represent a cash transaction. See School District FAQs for further explanation.

**1910 Premium and Accrued Interest on Bonds, COPS, and Notes Sold:** That portion of the sales price of bonds, certificates of participation (COPs), 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 Debt Retirement Fund. Accrued interest results from timing differences between the authorized date for the sale of a bond, COPs, or note issue and the actual date of sale.

**1911 Premium on the Sale of Bonds, COPs, and Notes\***

**1912 Premium on the Sale of Refunding Bonds\***

**1913 Accrued Interest on the Sale of Bonds, COPs, 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 Debt<sup>2</sup>:** This account generally includes long term proceeds from the sale of bonds and certificates of participation (COPs), except that if bonds/COPs are sold at a premium, only those proceeds representing the par value of the bonds/COPs constitute a revenue of the project fund.

**1921 Sale of Bonds\***

**1922 Sale of Refunding Bonds\***

**1923 Sale of Certificates of Participation\***

**1930 Sale and Loss of Assets\*:** Revenue generated from the sale of school property or realized from recoveries for loss of school property.

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<sup>2</sup> The intent of this USAS manual is for consistency in financial reporting. AOS acknowledges from a legal standpoint that not all components of these footnoted sections are considered debt, however, the law doesn't always align with GASB Cod. 1500. GASB Cod. 1500 views these footnoted areas as debt, and for that reason the USAS manual includes them with these receipt codes. When calculating the legal debt margin, bond counsel should be consulted to determine what components of debt will be included.

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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**1931 Sale of Capital 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 nonreal 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.

**1940 Proceeds from Sale of Notes<sup>2</sup>:** These amounts generally represent proceeds from monies borrowed on a short term basis. This includes 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 Sale of Other Debt<sup>2</sup>:**

**1951 Advancements from State Solvency Assistance Fund\*:** Money advanced from the state under the solvency assistance program created by Section 3316.20, O.R.C.

**1952 Sale of Lease Purchase Agreements\***

**1959 Sale of Other Debt\***

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

Monies obtained by the school 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. Intermediate sources include monies coming from a government other than the state or federal government (e.g., grants from a county).

**2100 UNRESTRICTED GRANTS-IN-AID\*:** Revenue received as grants by the school district which can be used for any legal purpose desired by the school 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\*:** Revenue 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 school 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

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

**2300 REVENUE FOR/ON BEHALF OF THE SCHOOL DISTRICT\*:** Payments, including contributions of equipment or supplies, made by an intermediate governmental jurisdiction for the benefit of the school district. These include the payment to a pension fund by the intermediate governmental unit on behalf of a school district employee for services rendered to the school district, and a contribution of capital assets by an intermediate governmental unit to the school 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 school district had expended the funds itself.

**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. (Note: The use of this receipt code should not extend beyond this definition.)

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

Monies obtained by the school district from state sources. Grants-in-aid are contributions made from state funds to a school district which is distributed on some flat grant direct funded basis.

**3100 UNRESTRICTED GRANTS-IN-AID:** Revenues received as grants from the state which can be used for any legal purpose desired by the school 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 additional funding received under Section 3317.0213, O.R.C. This account now includes the amounts previously reported as special education, career-technical education, and pupil transportation.

**3130 Property Tax Allocation:** Money received as a result of homestead exemption legislation (Sections 323.151, et. Seq.) and property tax rollback legislation (Sections 319.301, et. seq.).

**3131 10 Percent and 2.5 Percent Rollback\***

**3132 Homestead Exemption\***

**3133 \$10,000 Personal Property Tax Exemption** (Not to be used after June 30, 2025)

**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 Disadvantaged Pupil Impact Aid\***

**3212 Bus Purchase Allowance\***

**3213 School Lunch\***

**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Receipt Definitions**

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- 3214 Textbook/Instructional Materials\***
- 3215 Career Technical Education\***
- 3216 Gifted Education\***
- 3217 English Learner Funding\***
- 3218 Student Wellness and Success Funding\***
- 3219 Other Restricted Grants-in-Aid Received from the State\***

**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 school district which must be used for a categorical or specific purpose. If such money is not completely used by the school 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 school 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 school district which must be used for a categorical or specific purpose. If such money is not completely used by the school 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 (Note: The use of this receipt code should not extend beyond this definition.)

**4000 RECEIPTS FROM FEDERAL SOURCES:**

Monies obtained by the school 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., generally, 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 school district which can be used for any legal purpose desired by the school 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 school district which can be used for any legal purpose desired by the school district without restriction.



**Uniform School Accounting System User Manual**  
**Accounting Dimensions Definitions – Receipt Definitions**

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**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 school 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 school 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 school district which may be used for any legal purpose desired by the school 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 school district which can be used for any legal purpose desired by the school district without restriction.

**4200 RESTRICTED GRANTS-IN-AID:** Revenues received as grants by the school 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 school district which must be used for a categorical or specific purpose. If such money is not completely used by the school 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 school district which must be used for a categorical or specific purpose. If such money is not completely used by the school district, it usually is returned to the governmental unit.

**4221 Medicaid Reimbursement\*:** Medical Reimbursements received from the federal government through the Medicaid Schools Program (MSP) coordinated jointly between the Ohio Department of Job and Family Services (ODJFS) and Ohio Department of Education and Workforce. Currently, ODJFS has waived the requirement for school districts to report this federal assistance on their federal assistance listing.

**4229 Other Restricted Grants-In-Aid Received from Federal Government Through The State\*:** Other restricted grants-in-aid from federal funds received through the state not classified above.

**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 school district which must be used for a categorical

## Uniform School Accounting System User Manual

### Accounting Dimensions Definitions – Receipt Definitions

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or specific purpose. If such money is not completely used by the school district, it usually is returned to the intermediate unit.

**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 school district which must be used for a categorical or specific purpose. If such money is not completely used by the school 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 school district which must be used for a categorical or specific purpose. If such money is not completely used by the school 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 school district, or contributions of equipment or supplies. It includes a contribution of fixed assets by a federal governmental unit to the school district and foods donated by the federal government to the school 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. (Note: The use of this receipt code should not extend beyond this definition.)

**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 Advance-In - Return\***

**5300 REFUND OF PRIOR YEAR'S EXPENDITURES\*:** 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.



**Uniform School Accounting System User Manual**  
**GAAP Reporting System Based on the GASB 34 Reporting Model**

**GAAP Reporting System Based on the GASB 34 Reporting Model**



**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 Information Technology Centers (ITCs), the application is available to school districts at <http://webgaap.ohioauditor.gov>

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:

<u>GAAP Account Structure</u>	
Account Code	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
1.02.7XX	Deferred Inflows of Resources
1.03.XXX	Equity
1.03.1XX	Fund Balances
1.03.2XX	Net Position

**Uniform School Accounting System User Manual**  
**GAAP Reporting System Based on the GASB 34 Reporting Model**

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<u>GAAP Account Structure</u>	
Account Code	Account Name
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
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 Position
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 Position
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

## Uniform School Accounting System User Manual

### Glossary

#### Glossary

**Pass-Through Grants/On-Behalf Payments** - GASB addresses accounting for pass through grants as follows:

Governmental entities often receive grants and other financial assistance to transfer to or spend on behalf of a secondary recipient. These amounts are referred to as pass-through grants. All cash pass-through grants received by a governmental entity (referred to as a recipient government) should be reported in its financial statements. As a general rule, cash pass-through grants should be recognized as revenue and expenditures or expenses in the funds of the primary government and in the government-wide financial statements. In those infrequent cases in which a recipient government serves only as a cash conduit, the grant should be reported in a custodial fund. A recipient government serves only as a cash conduit if it merely transmits grantor-supplied moneys without having administrative or direct financial involvement in the program. A recipient government has administrative involvement if, for example, it (a) monitors secondary recipients for compliance with program-specific requirements, (b) determines eligible secondary recipients or projects, even if using grantor-established criteria, or (c) has the ability to exercise discretion in how the funds are allocated. A recipient government has direct financial involvement if, for example, it finances some direct program costs because of a grantor-imposed matching requirement or is liable for disallowed costs.

Relevant definitions include:

- On-behalf payments include direct payments made by one entity to a third party for the benefit of another, legally separate entity.
- Pass-through grants - Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.
- Secondary recipient - the individual or organization, governmental or otherwise, that is the ultimate recipient of a pass-through grant, or another recipient organization that passes the grant through to the ultimate recipient.
- Recipient government - In a pass-through grant, a governmental entity that receives grants and other financial assistance to transfer to or spend on behalf of a secondary recipient.

From: GASB Codification Section N50.128 and the definitions related to GASB Codification Section N50

Additional guidance on pass-through grants/on-behalf payments can be found in [AOS Bulletin 2000-008](#).

**Patron** – Includes those individuals who use the services of a school district whether resident or non-resident.

**Restricted** – As used in this manual, restricted is intended to be used consistent with guidance issued by the Governmental Accounting Standards Board (GASB). GASB's definition indicates that restrictions include constraints placed on the resources through either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws of regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation. See GASB Codification section 1800.158.

## **Appendix A**

### **Summary of the Changes in the May 2025 Update USAS Manual**

# Uniform School Accounting System User Manual

## Appendix A- Summary of the Changes in the May 2025 Update

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### EFFECTIVE DATE AND ACTION ITEMS

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Unless a separate effective date is identified within the “action items,” the changes identified in the updated USAS manual are effective for Fiscal Year 2026 reporting. Recording of these items in your day-to-day books should begin July 1, 2025. Fiscal Year 2026 activity should be reported reflecting these changes for the entire fiscal year. Adjustments can be made during Fiscal Year 2026, if needed; however, the activity of the entire fiscal year needs to reflect these changes.

Some changes identified in the USAS manual will call for school districts to analyze certain activity and/or address certain items. The discussion below will refer to these items as “Action Items.” For each of these action items a specific completion date or effective date will be provided. The “Summary of Significant Changes” section below identifies these action items.

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### SUMMARY OF SIGNIFICANT CHANGES

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Following are the significant changes to the USAS manual since Appendix B of the 2022 update.

- Improve the understandability of the USAS manual
  - Improve the ability to identify the applicable required level of coding
  - Incorporate a glossary
  - Incorporate a comparison of definitions (accounting vs. legal)
  - Add an FAQ document on the Auditor of State’s Website
  - Update language
- Improve the accounting functionality of the USAS manual
  - Establish predefined cost centers – **General Fund Only**
  - Eliminate grant funds for grants no longer active
  - Update fund definitions and account codes for new GASB pronouncements
  - Update funds for manner of use changes
  - Update various funds
  - Update the fund approval process
  - Update function, object, and receipt codes

Note: Black text indicates verifying or clarifying current practice while red text indicates a new or updated practice.

# Uniform School Accounting System User Manual

## Appendix A- Summary of the Changes in the May 2025 Update

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### Improve the Understandability of the USAS Manual

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#### Improve the ability to identify the applicable required level of coding

To improve the readability of the required level of coding, a **red font** has been used to indicate a summary code. Transactions should not be posted to the summary codes.

#### *Effective Date and Action Items*

The required level of coding should be reviewed to ensure transactions are NOT being posted to summary codes. Any changes necessary to comply with the required level of coding should be in place beginning July 1, 2025. See also receipt code section on page 161 for changes to required level of coding.

#### Incorporate a glossary

A glossary has been incorporated into the USAS manual to help explain some of the accounting terminology used. The USAS manual is an accounting document with certain accounting definitions identified in the glossary. This Glossary can be found beginning on page 146 of the manual.

*No action is needed for this item.*

#### Incorporate a comparison of definitions (accounting vs. legal)

In addition to the glossary, the Other Revenue Sources section of the receipt code discussion found on page 137 of this manual explains the difference between the accounting definition of debt and the legal definition.

*No action is needed for this item.*

#### Add an FAQ document on the Auditor of State's Website

The Auditor of State's Office has created a Frequently Asked Questions (FAQ) document related to the USAS manual available on our website at:

<http://www.ohioauditor.gov/references/faqs.html>

These FAQs will be updated as needed.

#### *Effective Date and Action Items*

The guidance in the FAQs is effective for Fiscal Year 2026. These FAQs should be reviewed to ensure transactions are being posted consistent with this guidance. Other than the FAQs related to the predefined special cost centers, any changes necessary to comply with the FAQs should be in place *beginning July 1, 2025*.

## **Uniform School Accounting System User Manual**

### **Appendix A- Summary of the Changes in the May 2025 Update**

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#### **Update language**

Terminology evolves over time. The USAS manual has been updated for the following changes in terminology. The redline USAS manual will identify these changes. Changes in terminology can include, but are not limited to:

- References to Handicapped have been updated to Disabilities.
- References to Vocational Instruction have been updated to Career-Technical Education.
- References to Home Economics have been updated to Family and Consumer Sciences.
- Various other miscellaneous language changes have been made.

*No action is needed for this item.*

# Uniform School Accounting System User Manual

## Appendix A- Summary of the Changes in the May 2025 Update

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### Improve the Accounting Functionality of the USAS Manual

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#### Establish predefined cost centers

The Auditor of State's Office and the Ohio Department of Education and Workforce have reclaimed special cost centers within the **GENERAL FUND ONLY** which will be assigned as identified in the USAS manual. The remainder of this section refers to the special cost centers as prescribed by the Auditor of State's Office. Developing the list of predefined special cost centers was a joint effort between the Auditor of State's Office and the Ohio Department of Education and Workforce. However, these predefined cost centers will be communicated through the USAS manual which is maintained by the Auditor of State's Office.

Having these special costs centers will allow us to accomplish three goals:

- Improve financial reporting by facilitating program revenue and restricted fund balance GAAP Basis financial reporting requirements.
- Improve audit efficiencies by creating more consistency among school districts which allows more electronic audit procedures to be developed.
- Improve reporting to Ohio Department of Education and Workforce by allowing them to capture certain expenditure details through cost center reporting rather than developing separate reporting mechanisms.

These improvements should also translate into efficiencies for the treasurer's office by not having duplicative efforts in generating this information.

Schools should **NOT** create any special cost center combinations in the **GENERAL FUND** that have a "9" as the first digit and an "X," "Y," or "Z" as the last digit (with any combination of characters as the second and third digits). These combinations will be assigned through the USAS manual.

To promote reporting requirements of restricted amounts accounted for within the General Fund, the Auditor of State's Office is prescribing the following Special Cost Centers to be used beginning with Fiscal Year 2027 activity.

911X	Disadvantaged Pupil Impact Aid
915X	Career-Technical Education
916X	Gifted Education
917X	English Learner Funding
918X	Student Wellness and Success Funding

These special cost centers will account for restricted foundation revenue received from the Ohio Department of Education and Workforce (DEW). Amounts receipted into these new special cost centers will be limited to amounts identified by DEW on the foundation settlement sheets. The expenditures are intended to reflect only the expenditures of the restricted dollars received through the Ohio Department of Education and Workforce. Expenditures in excess of the funding received are not intended to be reflected in these special cost centers. A special cost center beginning with a nine is being used to identify any unspent restricted dollars at the end of the fiscal year. These special cost centers will facilitate reporting to DEW and are being used in place of setting up a separate special revenue fund.



## Uniform School Accounting System User Manual

### Appendix A- Summary of the Changes in the May 2025 Update

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These new special cost centers within the General Fund are not considered separate funds and are not subject to the new fund approval process.

#### *Effective Date and Action Items*

To alleviate concerns about the implementation date for the predefined special cost centers being overly burdensome, the Ohio Auditor of State (AOS) and Department of Education and Workforce (DEW) are extending the required implementation date for schools to use the new “9XXX” Special Cost Centers (SCC) to account for restricted components of Foundation formula in the General Fund from July 1, 2025 (FY26) to July 1, 2026 (FY 27). All other USAS Manual changes will be effective as originally proposed. The approach of using “9XXX” SCCs as the desired mechanism to track restricted components of Foundation funding will remain, it is the timing of the implementation that will change. In addition, over the next year, AOS and DEW will provide guidance and education to districts, including career centers, on how to manage accumulating balances in the “9” SCCs to prevent these cash accounts from accumulating large deficits. As described in the trainings, SCCs are rolled together for purposes of evaluating compliance with Ohio Rev. Code §5705.10, deficit fund balances. Consequently, auditors evaluate compliance at the overall Fund level. Therefore, incurring a deficit balance within a “9XXX” SCC alone should not result in a noncompliance citation.

If you currently have such a special cost center on this list and can use a different special cost center, that would be appreciated.

In conclusion, the use of these Special Cost Centers will be effective beginning *July 1, 2026*. Remaining balances related to prior years can be spent down in the special cost center where the activity is currently reported (including 0000).

Although not required to do so, school districts that wish to begin use of the predefined General Fund SCCs effective July 1, 2025, are free to do so; however, we are still looking at some details related to the 915X Career-Technical Education SCC for vocational schools only. Vocational schools may want to exercise caution before opting to use the 915X SCC beginning July 1, 2025.

#### **Eliminate grant funds for grants no longer active**

The USAS manual has quite a few funds relating to state and federal grant programs where the expenditure period has ended, or the grant programs are no longer being funded. These funds include:

- 413 Post Secondary Vocational Education
- 414 Adult High School Education
- 416 Teacher Development
- 424 Children's Trust
- 426 Industrial Training Program
- 431 Gifted Education
- 440 Entry Year Programs
- 443 Summer School Remediation
- 450 SchoolNet
- 452 SchoolNet Professional Development
- 453 Telecommunity
- 459 Ohio Reads
- 460 Student Intervention
- 463 Alternative Schools

## Uniform School Accounting System User Manual

### Appendix A- Summary of the Changes in the May 2025 Update

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464 School Improvement Models  
466 Straight A  
496 School Building Assistance Limited  
498 Capital Improvements CAP (H.B. 810)  
502 School to Work  
506 Race to the Top  
510 Coronavirus Relief Fund (CRF)  
533 Title II D - Technology  
537 Title I School Improvement Stimulus G  
542 Nutrition Education and Training Program (A)  
573 Title V - Innovative Education Programs  
583 Emergency School Repair  
591 Early Learning Initiative

In addition, the following special costs centers included in funds 499 and 599 would have state and federal grant programs where the expenditure period has ended, or the grant programs are no longer being funded:

499 Miscellaneous State Grants:  
    Career-Technical Education Match  
    Child Care Licensing  
    GED Testing / Adult High School  
    Safe and Supportive Schools  
599 Miscellaneous Federal Grants:  
    Title II-Part D, Technology  
    Title II, Part C, Reading Excellence  
    Title I, Part B, Reading First  
    Learn and Serve America

All of the funds/special cost centers identified above are scheduled to be deleted after Fiscal Year 2026. During Fiscal Year 2026, School Districts should:

#### *Effective Date and Action Items*

Analyze and address any activity and any remaining balances in these funds *prior to June 30, 2026*. Addressing the activity and balances could include:

- Returning any unspent grant monies to the granting agency as appropriate. (See FAQ document)
- Making any adjustments for grant related expenditures that were recorded in another fund.
- 400 and 500 funds should be used to report State and Federal grants only. If their use has evolved to include any ongoing activities beyond accounting for grant monies, those activities should be evaluated and reported in a more appropriate fund. See also how fund 014 has been repurposed. Although fund change functionality is not currently available within State Software, we anticipate it to be available around the end of calendar 2025 which will allow the necessary changes to be made by June 30, 2026.

Similar action items should be taken for other special cost centers set up within funds 499 and 599 where the state or federal grant program's expenditure period has ended, or the grant program is no longer being funded.

Documentation of the analysis of these funds and of the actions taken should be maintained and provided to your auditors.

## Uniform School Accounting System User Manual

### Appendix A- Summary of the Changes in the May 2025 Update

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#### Update fund definitions and account codes for new GASB pronouncements

Various fund definitions have been updated for GASB 54 purposes to indicate when a fund is classified as a special revenue fund and does not have a restricted or committed revenue source, it will be included with the General Fund for financial reporting purposes.

Fund definitions have also been updated for GASB 84 fund type definition changes. See the following funds for updates to the fund definition and the fund classification options:

- 200 Student Managed Student Activity
  - Governmental – Special Revenue
  - Previously agency
- Pell and Stafford
  - Governmental - Special Revenue
  - Previously may have been included in 022
- 007 Special Trust
  - Governmental - Special Revenue
  - Governmental - Permanent
  - Fiduciary – Private-Purpose Trust
- 008 Endowment
  - Governmental - Permanent
  - Fiduciary – Private-Purpose Trust

When classifying these funds, keep the following fund type definitions in mind.

***Private-purpose trust funds*** are used to report all fiduciary activities that (a) are not required to be reported in pension (and other employee benefit) trust funds or investment trust funds and (b) are held in a trust that meets the criteria in paragraph 11c(1) of GASB 84 which indicates the assets are:

- Administered through a trust in which the government itself is not a beneficiary
- Dedicated to providing benefits to recipients in accordance with the benefit terms, and
- Legally protected from the creditors of the government

GASB Codification §1300.114

***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 government or its citizenry. GASB Codification §1300.105

***Special revenue funds*** 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. GASB Codification §1300.108

#### *Action Items*

*During Fiscal Year 2026*, analyze any special cost centers within these funds to determine they are consistent with the above fund definitions and are reported in the appropriate fund type classification. Addressing the activity and balances could include:

- Review of fund 200 for special revenue classification
- Review of Pell and Stafford for special revenue classification

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- Update any fund type classification by special cost center in funds 007 and 008, as needed.
- If any special cost centers in funds 007 or 008 includes any activities beyond the above definitions, those activities should be evaluated and reported in a more appropriate fund. See also how fund 014 has been repurposed. Although fund change functionality is not currently available within State Software, we anticipate it to be available around the end of calendar 2025 which will allow the necessary changes to be made by June 30, 2026.

Documentation of the analysis of these funds and of the actions taken should be maintained and provided to your auditors.

GASB 84 was effective for Fiscal Year 2021. This action item is only needed if changes were not completed when GASB 84 was implemented.

#### **Update funds for manner of use changes – Fund 014**

Over the years, the use of fund 014 has evolved. In order to better align this fund with current reporting needs, it will be transitioned to Other Special Revenue as follows:

- For Fiscal Year 2026, this fund will be known as Other Services Rotary
- For Fiscal Year 2027, this fund will be known as Other Special Revenue

The goal of this repurposed fund is to account for special revenue activity other than local, state, and federal grants. This type of special revenue fund activity could be fee based.

#### *Effective Date and Action Items*

Analyze and address any activity in any special cost centers in fund 014 *during Fiscal Year 2026*. This work should be completed prior to June 30, 2026. Addressing the activity and balances could include:

- Review each special cost center, and only special revenue activity should remain.
- Activity better aligning with another fund definitions should be reported in those other funds. Typically, this may include:
  - 020 Other Enterprise
  - 021 Other Internal Services
  - 022 Other Custodial
- Although fund change functionality is not currently available within State Software, we anticipate it to be available around the end of calendar 2025 which will allow the necessary changes to be made by June 30, 2026.

Documentation of the analysis of these funds and of the actions taken should be maintained and provided to your auditors.

#### **Update funds for manner of use changes – Fund 016**

To allow for more consistent use of fund 016 Emergency Levy, effective July 1, 2026, these monies can be accounted for in the general fund under the following conditions:

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- If the constraints on the use of the levy monies are not more narrow than those on General Fund resources, the 5705.194 levy could be accounted for in the General Fund. Any amounts remaining in fund 016 at July 1, 2026, can be spent out of the 016 fund. Any amounts received on July 1, 2026, or after can be receipted into the General Fund. The balance of the 016 fund should be spent first.
- If the constraints on the use of the levy monies are more narrow than those of the General Fund, the use of fund 016 Emergency Levy is appropriate. Use of fund 016 as a special revenue is expected to be infrequent. Documentation should be available to demonstrate these constraints.

#### *Effective Date and Action Items*

Analyze the use of fund 016 and determine if the use of fund 016 will continue. If it is determined fund 016 is no longer needed:

- Begin reporting 016 related receipts in the general fund beginning *July 1, 2026*.
- The remaining balance in fund 016 should be spent. Any remaining amounts in fund 016 should be spent before any of the new amounts receipted into general.

Documentation of the analysis of these funds and of the actions taken should be maintained and provided to your auditors.

Please note, the required implementation date for the change in manner of use for fund 016 has been extended from July 1, 2025 (FY26) to July 1, 2026 (FY27). Although, not required to do so, if the school district determines fund 016 meets the requirements identified above for reporting in the General Fund, the school district may elect to begin reporting 016 related receipts in the general fund and spending down the remaining balance in fund 016, effective July 1, 2025.

#### **Update various other funds**

The following funds were added during Fiscal Year 2025:

- 495 Career-Technical Construction (Note: once this program is completed, this fund will be repurposed into Ohio Facilities Construction Commission (OFCC) State Grants, no specific date has been determined for this change)
- 592 Ohio Facilities Construction Commission (OFCC) Federal Grants

To facilitate financial reporting, fund 499 and fund 599 will no longer be used for capital grants, instead fund 493 and fund 593 will be used as follows:

- 493 State Capital Grant
- 593 Federal Capital Grant

This approach will allow special revenue funds and capital projects funds to be accounted for in separate multi-purpose funds.

#### *Effective Date and Action Items*

Effective *July 1, 2025*, these new multi-purpose capital projects funds can be used for any new state and federal grants that do not have a preassigned fund number. Any balance related to capital grants currently accounted for in 499 or 599 can be spent down from those funds.

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#### Other Fund Changes

The following fund is scheduled to be added and will be available for use beginning July 1, 2025:

036            Special Levy - Pass-Through

The following fund had a change in the name of the fund:

002            From Bond Retirement to Debt Retirement

In addition to the grant funds listed on page 152 above, the following funds are scheduled to be deleted after Fiscal Year 2026:

032            School Improvement Models  
467            Student Wellness and Success  
507            Elementary and Secondary School Emergency Relief (ESSER)  
508            Governor's Emergency Education Relief (GEER)

The following funds had changes to their available fund classification:

009            Uniform School Supplies  
011            Rotary Fund - Special Services  
012            Adult Education  
013            Recreation  
017            Library Construction  
025            Information Technology Centers (ITCs)

Please see the redline version for the classification changes.

Various fund names and definitions have been updated. Please see the redline version Fund definitions to identify these changes. These modifications did not change the overall meaning, rather they updated the language.

#### *Effective Dates and Action Items*

- Effective *July 1, 2025*
  - Review the new fund identified to see if it is applicable for your school district.
  - Review the change in the definition for fund 002 and determine if this change impacts your school district.
- To be completed by *June 30, 2026*
  - Review the funds scheduled to be deleted after Fiscal Year 2026 and follow similar steps to those provided for the grant funds no longer active identified above.

#### **Update the fund approval process**

Within the fund structure of the USAS manual, most funds have a defined purpose. To allow the USAS manual the ability to add new funds that cannot be anticipated, a limited number of funds have been established that have the potential to be multi-purpose in nature. A fund is considered multi-purpose in nature when it has special cost centers that account for different activities that do not relate to each other. For example, an 020 enterprise fund could account for two separate fee based activities that have separate fee structures. One special cost center may account for providing tuition based educational services while

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another accounts for providing fee-based accounting services for other governments. In these cases of multiple types of activity within a single fund, each activity will be subject to separate fund approval, unless there is already specific statutory authority in place or if there is an AOS Bulletin granting approval of the special cost center. Some of these multi-purpose funds have specific statutory authority for their creation, while others do not.

The “Authority” section for each fund identified in the USAS manual contains the Ohio Rev. Code section authorizing the fund’s creation. Certain funds require specific Auditor of State approval. When such approval is needed, there will be a specific reference in the “Authority” section. Since all funds needed by school districts cannot be anticipated, various multi-purpose funds have been provided. These types of multi-purpose funds may have the word “other” in their name. For these multi-purpose funds ONLY, each cost center is functioning as its own fund and, beginning with new funds established after July 1, 2025, will be subject to fund approval. Certain of these multi-purpose funds have specific Ohio Revised Code authority for their creation, while others will require Auditor of State approval. Special cost centers requiring separate Auditor of State fund approval will also be referenced in the “Authority” section.

The only funds subject to this special cost center fund approval requirement include:

- 014 Other Services Rotary
- 020 Special Enterprise
- 021 Intra-District Services
- 022 District Custodial

This requirement does NOT apply to the special cost centers within any other fund and does not apply to special cost centers within the general fund.

For purposes of evaluating ORC 5705.10 fund deficits, all special cost centers are rolled together, and the evaluation is done for the fund as a whole.

#### *Effective Date and Action Items*

Beginning *July 1, 2025*, the cost centers in the following funds will be subject to Auditor of State fund approval, unless there is statutory authority establishing the creation of the special cost center:

- 014 Other Services Rotary
- 020 Special Enterprise
- 021 Intra-District Services
- 022 District Custodial

The requirement for fund approval by special cost center in these funds is for new special cost centers only, it does NOT apply to:

- Special cost centers in use in the established fund prior to July 1, 2025.
- Special cost centers in use in other funds prior to July 1, 2025, that are adjusted to one of these funds in accordance with other “Action Items” provided in this manual.
- Special cost centers within any fund other than the four funds identified above.
- Special cost centers within the general fund.

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#### Update function, object, and receipt codes – Function Code Changes

##### *Summary of Key Changes*

The following function code has been added:

- 4548 Wrestling

Various function names and definitions have been updated, please see the redline version Function definitions to identify these changes. These modifications did not change the overall meaning, rather they updated the language. Key changes include:

- 1200 Numerous clarifications and changes to descriptions
- 1300 Change from Vocational Instruction to Career Technical Education Instruction
- 2930 Change from Information Services to Media and Communication Services

##### *Additional Details for the Key Changes*

The following functions have been renamed:

- 1233 and 1243 Visually Handicapped have been renamed to Blind and Visually Impaired
- 1312, 1332, 1342 Distribution and Marketing Education has been renamed to Marketing Education
- 1315, 1335, 1345 Business and Office Education have been renamed to Business Education
- 2176 Family Liaison Services has been renamed to Family and Community Liaison Services
- 2418 Limited English Proficiency Coordination Services has been renamed to English Language Development Program Coordination
- 2825 Community School Transportation Services has been renamed to Community/STEM School Transportation Services
- 2930-2939 functions have replaced the word Information with Media and Communication
- 2942 Staff Accounting Services has been renamed to Staff Accounting/Data Entry Services
- 4117 Science has been renamed to Science and Robotics
- 4690 Periodicals has been renamed to Periodicals/Print Media

The following function definitions have been modified (in some instances, the modifications did not change the overall meaning, but were modified due to outdated language):

- 1231 and 1241 Multiple Disabilities
- 1234 and 1244 Orthopedic and/or Other Health Impairment
- 1235 and 1245 Emotional Disturbance
- 1270 Disadvantaged Youth
- 1311, 1331, and 1341 Agricultural Education
- 1317, 1337, and 1347 Special Education

##### *Effective Date and Action Items*

The updated function codes are effective *July 1, 2025*. School districts should review the above updates and the redline version to ensure compliance with the updates.



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#### Update function, object, and receipt codes – Object Code Changes

##### *Summary of Key Changes*

The following object codes have been added:

- 245 Health Savings Account (as defined by the Internal Revenue Service)
- 255 Health Savings Account (as defined by the Internal Revenue Service)

The following object codes have been updated:

- 426 Updated from Lease Purchase Agreement to Finance Purchase Agreements (GASB 87)
- 520s Textbooks have been updated to include electronic materials
- 530s Library books have been updated to include electronic materials
- 800 Added clarifications related to COPs

##### *Additional Details for the Key Changes*

The following objects have been added:

- 245 Health Savings Account (as defined by the Internal Revenue Service)
- 255 Health Savings Account (as defined by the Internal Revenue Service)
- 493 Entry Fees
- 527 Electronic Instructional Materials
- 534 Electronic Library Books
- 535 Other Electronic Library Materials

The following objects are scheduled to be deleted and are not to be used after June 30, 2025:

- 442 Telegraph Services
- 478 Payments to a Community/STEM School
- 522 Replacement Textbooks
- 523 Rebinding Textbooks
- 524 Supplemental Textbooks

The following objects have been renamed and/or additional information added in the title:

- 213, 223 Social Security has been renamed to Social Security/Medicare
- 426 Lease Purchase Agreements has been renamed to Financed Purchase Agreements
- 453 Gas has been renamed to Natural Gas/Propane
- 521 New Textbooks has been renamed to Textbooks (includes non-subscription based electronic textbooks)
- 525 Electronic Instructional Materials and Supplies has been renamed to Electronic Textbooks (accessed through a subscription)
- 526 Textbooks for College Credit Plus (traditional or electronic)
- 531 New Library Books (includes non-subscription based electronic library books)
- 532 Replacement Library Books (includes non-subscription based electronic library books)
- 540 Newspapers, Periodicals, Films and Filmstrips has been renamed to Newspapers, Periodicals/Print Media, Films and Filmstrips

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- 542 Periodicals has been renamed to Periodicals/Print Media
- 811,821 Serial Bonds have been renamed to Bonds/COPs
- 845 Property Tax Collection Fees has been renamed to Tax Collection Fees
- 891 Student Activity Payments has been renamed to Custodial Activity Payments

Various object names and definitions have been updated, please see the redline version Object definitions to identify these changes. These modifications did not change the overall meaning, rather they updated the language.

#### *Effective Date and Action Items*

The updated object codes are effective *July 1, 2025*. School districts should review the above updates and the redline version to ensure compliance with the updates.

### **Update function, object, and receipt codes – Receipt Code Changes**

#### ***Summary of Key Changes***

- 1300 Transportation Fees
  - Remaining Codes
    - 1310s Transportation Fees
- 1390s Other Transportation Fees
  - Codes Eliminated (Not to be used after June 30, 2025)
    - 1320s Transportation Fees from Other Districts Within the State
    - 1330s Transportation Fees From Other Districts Outside the State
    - 1340s Transportation Fees from Other Sources
- 1880 Compensation for Property Tax Exemption – Payment in Lieu of Taxes (PILOTs)
  - New Codes
    - 1881 Enterprise Zone Agreements
    - 1882 Community Redevelopments Area
    - 1883 Tax Increment Financing
    - 1889 Other Economic Development Tool
- 3210 Restricted Grant-In-Aid Received Directly From State Government
  - Reworked codes and required level of coding
    - 3211 Disadvantaged Pupil Impact Aid\*
    - 3212 Bus Purchase Allowance\*
    - 3213 School Lunch\*
    - 3214 Textbook/Instructional Materials\*
    - 3215 Career Technical Education\*
    - 3216 Gifted Education\*
    - 3217 English Learner Funding\*
    - 3218 Student Wellness and Success Funding\*
    - 3219 Other Restricted Grants-in-Aid Received from the State \*
- 4221 Medicaid Reimbursement
  - New Code

#### ***Required Level of Coding Changes***

There have also been changes in the required level of coding in following account groupings. Please review the following account codes sections for potential changes:

- 1590 Food Services – Other Receipts
- 1820 Contributions and Donations from Private Sources

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- 1880 Compensation for Property Tax Exemption - Payments in Lieu of Taxes (PILOTs)
- 1890 Other Miscellaneous Receipts
- 1950 Sale of Other Debt
- 3139 Other Property Tax Allocations
- 3200 Restricted Grants-in-Aid
- 3211 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
- 3220 Restricted Grants-In-Aid Received From State Government Through Intermediate Sources
- 4220 Restricted Grants-In-Aid Received from Federal Government Through the State

***Additional Details for Key Changes***

The following receipt codes have been added:

- 1311 Regular School
- 1314 Extracurricular (Student) Activities
- 1552 Catering
- 1591 Summer School
- 1599 Other
- 1821 Restricted Contributions and Donations
- 1822 Unrestricted Contributions and Donations
- 1881 Enterprise Zone Agreements
- 1882 Community Redevelopment Area
- 1883 Tax Increment Financing
- 1889 Other Economic Development Tools
- 1895 Amounts Received as Fiscal Agent (custodial funds only)
- 1899 Other
- 1923 Sale of Certificates of Participation
- 1951 Advancements from State Solvency Assistance Fund
- 1952 Sale of Lease Purchase Agreements
- 1959 Sale of Other Debt
- 4221 Medicaid Reimbursement
- 4229 Other Restricted Grants-In-Aid Received from Federal Government Through The State

The following receipt codes are scheduled to be deleted and are not to be used after June 30, 2025:

- 1228 Community/STEM Schools
- 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

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- 1344 Extracurricular (Student) Activities
- 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
- 1851 Vending Machines
- 1852 Telephone
- 3133 \$10,000 Personal Property Tax Exemption

The following receipt codes have been renamed:

- 1111 General Property Tax: Real Estate – Unreserved has been renamed to General Property Tax: Real Estate – Unrestricted
- 1112 General Property Tax: Real Estate – Reserved has been renamed to General Property Tax: Real Estate – Restricted
- 1310 Transportation Fees From Patrons has been renamed to Transportation Fees
- 1512 Sale of Lunches to Students
- 1522 Sale of Lunches to Adults
- 1880 Compensation for Property Tax Exemption has been renamed to Compensation for Property Tax Exemption – Payments in Lieu of Taxes (PILOTS)
- 1910, 1911, and 1913 – These receipt codes have the word **COPs** added in their title
- 1920 Sale of Bonds has been renamed to Sale of Debt
- 1931 Sale of Fixed Asset has been renamed to Sale of Capital Assets
- 1950 Advancements from State Solvency Assistance Fund has been renamed to Sale of Other Debt

The following receipt definitions have been modified (in some instances, the modifications did not change the overall meaning, but were modified due to outdated language):

- 1512 Sale of Lunches to Students
- 1522 Sale of Lunches to Adults
- 1610 Admissions
- 1690 Other Extracurricular (Student) Activity Receipts
- 1810 Rentals
- 1900 Other Revenue Sources
- 1910 Premium and Accrued Interest on Bonds, COPs, and Notes Sold
- 1920 Sale of Bonds has been renamed to Sale of Debt
- 1940 Proceeds from Sale of Notes
- 2000 Receipts from Intermediate Sources
- 2400, 3400, and 4400 Revenue in Lieu of Taxes
- 3130 Property Tax Allocation

Various receipt names and definitions have been updated, please see the redline version Receipt definitions to identify these changes. These modifications did not change the overall meaning, rather they updated the language.

#### *Effective Date and Action Items*

The updated receipt codes and required level of coding are effective *July 1, 2025*. School districts should review the above updates and the redline version to ensure compliance with the updates.

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#### Action items Organized by Effective Date

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The following Action Items are also organized by items to be reviewed and items to be completed. Items to be reviewed relates to verifying or clarifying current practices while items to be completed relates to applying new or updated practices.

##### **To be Reviewed by July 1, 2025**

- Review required level of coding for any applicable changes
- Review FAQs for any applicable changes
- Review definition of fund 002 and determine impact

##### **To be Completed by July 1, 2025**

- Begin use of any newly established funds
- Begin requesting fund approval for any new special cost centers added in funds 014, 020, 021, 022 (unless specific authority already exists)
- Apply Function Code Changes
- Apply Object Code Changes
- Apply Receipt Code Changes

##### **Optional Implementation for July 1, 2025**

- Establish predefined special cost centers
- Address Fund 016

##### **To be Reviewed Prior to June 30, 2026**

- Review fund definitions and account codes for new GASB pronouncements
  - Analyze 200 student activities and Pell and Stafford Loans for proper fund classification
  - Analyze special cost centers and activity within funds 007 and 008 to ensure proper classification

##### **To be Completed Prior to June 30, 2026**

- Analyze and address any remaining balances and activity in grant funds currently no longer active
- Analyze and address activity within fund 014
- Analyze and address any remaining balances and activity in other funds that will no longer be active by June 30, 2026

##### **To be Completed by July 1, 2026**

- Establish predefined special cost centers
- Address Fund 016

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