Uniform School Accounting System (USAS) Users Manual (pp. 131-34)
From the Auditor of State's Web site at
http://www.auditor.state.oh.us/LGS/Publications/LocalGovernmentManualsHandbooks/uniform_school_accounting_system_user_manual.pdf

This is a complete copy of USAS information from pp. 131-34. Not all items covered by a USAS code are permissible items for purchase from a specific grant. For example, no food or vehicles can be purchased using Public Charter Schools Program (PCSP) money: building improvement is also prohibited.

The important distinction between 500 and 600 codes is whether items are "expendable" or whether they will be retained for a number of years. If the item costs at least $400 it should probably be considered a 600 expense. Any item above $5,000 is considered a federal capital expense. Remember the importance of keeping an inventory of capital items.

OBJECT CODE DEFINITIONS

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 Instructional 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.
513 Teaching Aids: Expenditures for items and supplies used by teachers to aid in their instruction of the student, for example, flash cards, geographical maps, and so forth.
514 Health & Hygiene Supplies: General supplies for school health centers and rest-room facilities.
515 Farm Supplies: Those supplies, such as seed and fertilizer, used in the production of crops.
516 Software Material: Expenditures for software programs used for educational purposes.
519 Other General Supplies: Other general supplies not classified above.
520 TEXTBOOKS: Expenditures for prescribed books which are purchased for pupils or groups of pupils, and furnished free to them.
521 New Textbooks
522 Replacement Textbooks
523 Rebinding Textbooks
524 Supplemental Textbooks
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.
531 New Library Books
532 Replacement Library Books
533 Rebinding Library Books
539 Other Library Books

540 NEWSPAPERS, PERIODICALS, FILMS AND FILMSTRIPS: Expenditures for authorized periodicals, newspapers, films and filmstrips for general use by the school district. A periodical is any publication appearing at regular intervals, such as weekly or monthly, and continued for an indefinite period.
541 Newspapers
542 Periodicals
543 Films and Filmstrips
544 Photography and Newspaper Supplies
545 Cassettes (Video, Audio)
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, and oil, paint, parts, and so forth.
571 Land: Supplies and Materials for operation, maintenance and repair of land.
572 Buildings: Supplies and materials for operation, maintenance and repair of buildings.
573 Equipment and Furniture: Supplies and materials for operation, maintenance and repair of equipment and furniture.
580 SUPPLIES & 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, fixed assets. Included are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial and additional equipment, furnishings and vehicles.
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 district for capital improvements such as streets, street lighting, curbs, and drains are also recorded here. Item previously coded under 650 or 750.
640 EQUIPMENT: Expenditures for the initial and additional purchase of items of equipment other than vehicles and school buses.
644 Computer Equipment
645 Capitalized Equipment
650 VEHICLES: Expenditures for the purchase of conveyances to transport persons or objects. This definition excludes school buses.
660 SCHOOL BUSES: Expenditures for the purchase of school buses.
670 LIBRARY BOOKS: Expenditures for books which constitute the furnishings of a new or expanded library facility.
680 LIVESTOCK: Expenditures for the purchase of livestock, such as cattle, sheep or any animals owned by a board of education.
690 OTHER CAPITAL OUTLAY: Expenditures or other capital outlays not defined above.

700 CAPITAL OUTLAY - REPLACEMENT: Expenditures for replacement of any items covered under the 600 series of Object codes.
710 REPLACEMENT LAND: Expenditures for replacement of any item previously coded under 610 or 710.
720 REPLACEMENT BUILDING: Expenditures for replacement of any item previously coded under 620 or 720.
730 REPLACEMENT IMPROVEMENTS OTHER THAN BUILDINGS: Expenditures for replacement of any item previously coded under 630 or 730.
740 REPLACEMENT EQUIPMENT: Expenditures for replacement of any item previously coded under 640 or 740.
750 REPLACEMENT VEHICLES: Expenditures for replacement of any item previously coded under 650 or 750.
760 REPLACEMENT SCHOOL BUSES: Expenditures for replacement of any item previously coded under 660 or 760.
770 REPLACEMENT LIBRARY BOOKS: Expenditures for replacement of books which constitute the furnishings of a library facility.
780 REPLACEMENT LIVESTOCK: Expenditures for replacement of livestock, such as cattle, sheep or any animals owned by the board of education.
790 OTHER CAPITAL OUTLAY - REPLACEMENT: Expenditures for the replacement of any item previously coded under 690 or 790.

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. [As you can see, "Other" does not mean "Miscellaneous."]