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Sources: Auditor of State of Ohio Uniform School Accounting System (USAS) Manual; CCIP purpose codes
Key Words: USAS codes, object codes, purpose codes
Summary: A crosswalk that shows where codes should be used on the CCIP budget/FER. The USAS online manual at the Auditor's Web site provides more detailed descriptions of items covered by the different codes. Please use the following link: http://www.auditor.state.oh.us/LGS/Publications/LocalGovernmentManualsHandbooks/uniform_school_accounting_system_user_manual.pdf The codes covered below are from pp. 21-39 of the USAS manual.

Community Schools Funding Application
Object and Purpose Codes used in the CCIP Budget and FER

OBJECTS

CODE DESCRIPTION

100 PERSONAL SERVICES - EMPLOYEES SALARIES AND WAGES (1st column on CCIP budget/FER)

This object code is not applicable to any PCSP or dissemination grant. Nothing should be in this column on the CCIP budget.

200 EMPLOYEES' RETIREMENT AND INSURANCE BENEFITS (2nd column on CCIP budget/FER)

This object code is not applicable to any PCSP or dissemination grant. Nothing should be in this column on the CCIP budget.

300 NOT USED AT THIS TIME

400 PURCHASED SERVICES (3rd column on CCIP budget/FER)

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

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*
446 Advertising
449 Other Communications Service

460 CONTRACTED CRAFT OR TRADE SERVICES*
461 Printing and Binding
469 Other Craft and Trade Services

490 OTHER PURCHASED SERVICES*
491 Third Party Administrator
499 Other Purchased Services

500 SUPPLIES AND MATERIALS (4th column on CCIP budget/FER)

510 GENERAL SUPPLIES*
511 Instructional Supplies
512 Office Supplies
513 Teaching Aids
514 Health & Hygiene Supplies
516 Software Materials
519 Other General Supplies

520 TEXTBOOKS*
521 New Textbooks
522 Replacement Textbooks
523 Rebinding Textbooks
524 Supplemental Textbooks
529 Other Textbooks

530 LIBRARY BOOKS*
531 New Library Books
532 Replacement Library Books
533 Rebinding Library Books
539 Other Library Books

540 NEWSPAPERS, PERIODICALS, FILMS AND FILMSTRIPS*
541 Newspapers
542 Periodicals
543 Films & Filmstrips
544 Photography and Newspaper Supplies
545 Cassettes (video, audio)
549 Other

570 SUPPLIES AND MATERIALS FOR OPERATION, MAINTENANCE AND REPAIR*
573 Equipment and Furniture

590 OTHER SUPPLIES AND MATERIALS*

600 CAPITAL OUTLAY (5th column on CCIP budget/FER)

630 IMPROVEMENTS OTHER THAN BUILDINGS*
640 EQUIPMENT*
644 Computer Equipment
645 Capitalized Equipment
670 LIBRARY BOOKS*

700 CAPITAL OUTLAY – REPLACEMENT (5th column on CCIP budget/FER)

730 REPLACEMENT IMPROVEMENTS OTHER THAN BUILDINGS*
740 REPLACEMENT EQUIPMENT*
770 REPLACEMENT LIBRARY BOOKS

800 OTHER OBJECTS (6th column on CCIP budget/FER)

This object code is not applicable to any PCSP or dissemination grant.

900 OTHER USES OF FUNDS (6th column on CCIP budget/FER)

This object code may be used only in the dissemination grant.

940 GRANT PAYMENTS TO OTHER DISTRICTS/ORGANIZATIONS/INDIVIDUALS*
941 Grant Payments to Other School Districts*
942 Grant Payments to Community Based Organizations/Individuals*

*for required level of funding, see EMIS Manual

PURPOSE CODES

Used in the CCIP budget/FER

Instruction: The activities/costs directly related to teaching. Costs may include services provided by certificated/licensed teachers, certificated/licensed teacher substitutes and certificated/licensed teacher tutors, which includes salaries, retirement benefits, supplemental service contracts and termination benefits. It also includes supplies, materials, technology and equipment for teaching.

Support Services: The services that provide technical and logistical support to facilitate and enhance instruction. This includes expenses related to program support, curriculum services, teacher aides, paraprofessionals, secretaries, health services, food services, library/media services, supplies and materials for instruction.

Governance/Administration: Expenditures for activities related to fiscal operations, process management, along with directing and managing the operation of a particular program which may include program oversight and/or direct program supervision.

Professional Development: Learning experiences designed to help educators and parents develop knowledge, skills, attitudes and behaviors that enhance student success. This includes the cost of training, training materials, teacher mentors and purchased services related to costs incurred for staff development that is program-related such as travel, meals, lodging, teacher stipends and substitute teachers.

Family and Community Involvement: Activities and programs designed to encourage families and communities to become involved in education. Expenses may include the following: parenting skills

training; family literacy training; a family liaison position; a parent mentor position; parent tutoring; meaningful communications training; and purchases of related parent involvement materials to increase student achievement.

Safety: Activities intended to contribute to creating a safe environment for all persons involved in a given education experience. This includes hiring and training school security personnel, reporting criminal offenses, purchasing and installing safety equipment, planning and researching school security and supporting safe zones of passage activities.

Facilities: Costs associated with providing appropriate facilities. This may include the costs associated with acquiring, maintaining, upgrading and caring for physical facilities and property.

Transportation: Costs associated with transporting individuals to and from school and school-related activities.

Nonpublic: Costs associated with providing services to nonpublic school students residing in the public school district attendance area.