

# Uniform School Accounting System (USAS)

## Object Codes (Account in eFinance Plus)

The following definitions are provided to aid you in filling out requisition forms. The coding numbers CH-UH uses are from the Uniform School Accounting System manual, found at the following site: [https://ohioauditor.gov/publications/uniform\\_school\\_accounting\\_system\\_user\\_manual.pdf](https://ohioauditor.gov/publications/uniform_school_accounting_system_user_manual.pdf)  
FUND = auxiliary; FUNCTION = nonpublic; OBJECT = defined below; COST CTR and OPU = specific to your school. The only changes are in rearranging the numbers and naming the object codes “accounts” and the string with the rest of the code as the “budget unit.”

FUND — COST CTR — FUNCTION — OPU — DISREG OBJ CODE (ACCOUNT)  
401 9x19 3260 xxx 00 (xxx)

You will typically use one of the object codes (Account numbers) defined below:

- 410 Professional and Technical 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. 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.
- 430 Travel Mileage/Meeting Expense Expenditures for travel mileage, meals, hotel and other authorized expenses associated with traveling on business for the school district.
- 462 Contracted Food Services Food preparation and/or service contracted with an outside vendor.
- 510 General Supplies Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated from use. 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. Includes:
  - \*Instructional supplies — Consumable instructional supplies such as paper, paste, pencils, paint, Soft-cover books, bundles of paperback books with digital content components, workbooks
  - \*Office supplies — Consumables used in school offices such as paper, envelopes, paper clips
  - \*Teaching aids — Items and supplies used by teachers in instruction such as flash cards, maps
- 516 Software Materials—Expenditures for software programs that are non-instructional
- 520 Textbooks Expenditures for prescribed books which are purchased for pupils or groups of pupils, and furnished free to them. Hard-cover books.
- 525 Electronic Instructional Materials and Supplies Expenditures for software, seat licenses for student academic use.
- 530 Library Books Expenditures for books which are purchased for use in the school library.
- 640 Equipment Expenditures for equipment/furniture of \$5,000 or more with a usable life of 5 years or more
- 644 Technology Equipment All expenditures for technology and associated equipment such as printers, monitors, digital cameras—anything that attaches to a computer
- 842 Shipping and Freight Charges Expenditures for shipping and handling. To be included in every purchase order, even if the amount is “0” for free shipping.