

# Community School Annual Budget

**Background:** Ohio law ([Ohio Revised Code 3314.032](#)) now requires each community school governing authority to adopt an annual budget by Oct. 31 beginning with the 2016-2017 school year. The Ohio Department of Education is required to develop a format for annual budgets of community schools and must include at least the following:

1. Administrative costs for the community school as a whole;
2. Instructional services costs for each category of service provided directly to students, compiled and reported in terms of average expenditure per pupil receiving the service;
3. The cost of instructional support services, such as services provided by a speech-language pathologist, classroom aide, multimedia aide or librarian, provided directly to students;
4. The cost of administrative support services, such as the cost of personnel that develop the curriculum and the cost of personnel supervising or coordinating the delivery of the instructional services;
5. The cost of support or extracurricular services costs for services directly provided to students;
6. The cost of services provided directly to students by a non-licensed employee related to support or extracurricular services, such as janitorial services, cafeteria services or services of a sports trainer;
7. The cost of administrative services related to support or extracurricular services, such as the cost of any licensed or unlicensed employees that develop, supervise, coordinate or otherwise are involved in administering or aiding the delivery of services.

## OHIO DEPARTMENT OF EDUCATION REQUIREMENT:

- Community school governing authorities are required to approve a budget using the following spreadsheet. This format follows the object and function dimensions using the Auditor of State's Uniform School Accounting System. See the [Uniform School Accounting System User Manual](#) for more information.
- Following the USAS User Manual, community schools should report the aggregate amount of budgeted expenditures by function area and object groupings.
  - Function represents a broad area of programs or activities into which expenditures are classified. At the highest level, functions are separated into instruction, supporting services, non-instructional/shared services, extracurricular activities, facilities acquisition and other use of funds.
  - Object codes further identify expenditures and distinguish between salaries, benefits, purchased services, supplies and materials, capital outlay and other.
  - Community school budgets should reflect all expenditures from all fund sources (federal, state, local, private, enterprise, etc.).
- For schools that outsource a major function of their operations (more than 20 percent of the budget), the details of said contract must be reported in greater detail than a "purchased service" and should follow the reporting outlined.
- Schools must include major assumptions on the assumptions tab of the spreadsheet. This should provide insight about assumptions surrounding enrollment, staffing and service levels.
- The governing authority must approve the community school annual budget by Oct 31 of each year.
- The community school sponsor must upload the community school annual budget and the board resolution or minutes adopting the annual budget by Dec 31 of each year into Epicenter.
- Community schools may contact the designated area coordinator or fiscal consultant for technical assistance with the annual budget.