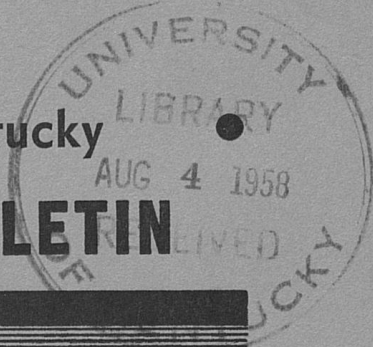


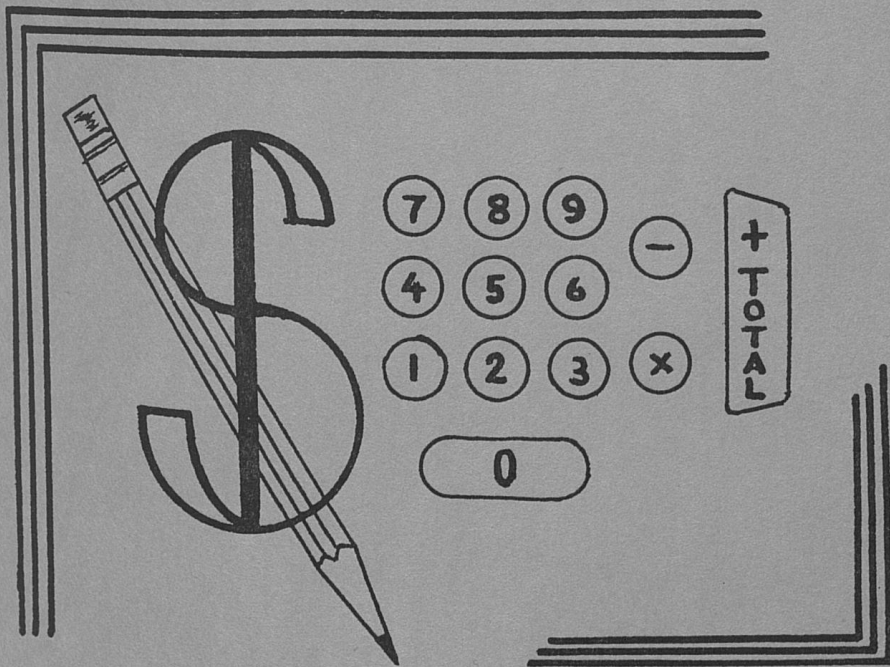
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● Commonwealth of Kentucky

EDUCATIONAL BULLETIN

UNIFORM SCHOOL FINANCIAL ACCOUNTING



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DEPARTMENT OF EDUCATION
ROBERT R. MARTIN
Superintendent of Public Instruction

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FOREWORD

For many years there has been an apparent serious need for more uniformity in the financial accounting practices of the local and state school systems throughout the United States. In recent years it has been almost impossible for statisticians and other persons engaged in research in the field of public education to gather comparable facts and statistics from the local school districts within a state or from the various state levels because of the lack of uniformity among the states. Actually, this inability to secure reliable data in many instances has worked a hardship on public education. Realizing this urgent need, the United States Commissioner of Education, in September 1954, called a meeting of representatives of the American Association of School Administrators, Association of School Business Officials in the United States and Canada, Council of Chief State School Officers, the National Education Association and the National School Boards Association. The purpose of this meeting was to initiate efforts in the development of a financial accounting manual for the guidance of school districts, state departments of education and the United States Office of Education.

Following the first meeting in 1954 there were several planning conferences, drafting conferences and reviewing sessions held in the various geographical regions of the United States. Finally, a second national conference on financial accounting for local and state school systems was held June 18-20, 1956. The membership at this second conference was the same, except in a few instances, as the first national conference. It was at this meeting that the various differences among the states were resolved and a final decision was made on the contents of a manual, FINANCIAL ACCOUNTING FOR LOCAL AND STATE SCHOOL SYSTEMS. It was later published by the United States Department of Health, Education and Welfare, Office of Education, as a bulletin of that office in 1957.

Paul L. Reason, Specialist, Educational Records and Reports, and Alpheus L. White, Research Assistant, compiled the manual. Fred F. Beach, Chief, State School Administration, served as director of the project. They are staff members of the United States Office of Education.

Kentuckians participating in the preparation of this manual included: Ted C. Gilbert, Head, Bureau of Administration and Fi-

nance, State Department of Education; Walter W. Roschi, Director, Division of Finance, State Department of Education; Samuel Alexander, Assistant Superintendent, Jefferson County Schools; William D. Chilton, Assistant Superintendent, Louisville Independent Schools; and E. C. Grayson, Director of Finance, Jefferson County Schools.

Using the final product of the united efforts of all persons and organizations on the national level, Walter W. Roschi, Director, Division of Finance, State Department of Education, was assigned the responsibility of developing a manual for Kentucky which would conform with the manual developed in the nationwide project. With the cooperation of various staff members in the Department of Education he has been able to produce this *Manual*.

The purpose of this *Manual* is to revise the official Kentucky Uniform Accounting System.

ROBERT R. MARTIN

Superintendent of Public Instruction

INTRODUCTION

The success of school administration depends largely on visualizing the overall needs of the school community, planning for those educational needs, and then promoting financial requisites to execute the program best suited to the youth being served. These can be accomplished more wisely by providing a sound accounting system such as this which is adopted for the public school systems in the Commonwealth.

Under the common school laws of the Commonwealth of Kentucky, it is mandatory that each county and independent school district superintendent make monthly and annual financial reports to the Superintendent of Public Instruction, showing therein a strict accounting of the district receipts and expenditures for each major classification and other necessary financial and administrative data. These major expenditure classifications are being revised to conform to the most common practices throughout the forty-eight states and those employed by the United States Office of Education in collecting data from the various state departments of education.

In order to provide detailed instructions for uniform accounting, to establish common terminology in keeping with national practices, and to entail acceptable codifications for all major receipts and expenditures, the Superintendent of Public Instruction, has approved the contents of this *Manual*. It will be expedient for many local districts to maintain an even more detailed analysis of their financial activities than is provided herein. This is especially true in the larger districts. However, in all cases, district accounting should be in agreement with these adopted expenditure classifications.

There is a high correlation between the efficiency and education success of a school system and the accuracy and thoroughness of its financial records. It is incumbent upon all school personnel concerned to operate within the common school law and to abide by the rules and regulations of the State Board of Education. The official documents, instruments and reports from all local school districts become the bases for records and data filed in the office of the Superintendent of Public Instruction. Therefore, there are three chief purposes for the Kentucky Uniform Financial Accounting System:

First, to aid auditors, accountants, and other representatives of the State Department of Education in examining and interpreting records of all financial transactions. This not only safeguards the

reputation of those school officials responsible for the handling of public school funds, but also protects the interest of the public.

Second, to guide local executives and administrators in projecting more efficient school programs and to enable them to determine with more accuracy which practices, procedures, and/or agencies should be eliminated, modified or continued for the common welfare of the school community.

Third, to display at all times the exact financial status of the local school system; and depict to the State Department of Education, local board of education, the school administrators and local citizens, their obligations and assets, and the soundness of the financial structure established primarily for the education of youth.

These purposes alone are sufficient to justify a sound accounting system. Neatness and accuracy of records and reports tend to inspire confidence in personnel responsible for the administration and supervision of a progressive school system.

Therefore, this *Manual* is designed to facilitate the work of superintendents, secretaries, treasurers and clerical personnel in realizing these and other minor purposes in the revision of a modern and effective Uniform Financial Accounting System for the Public Common Schools of Kentucky.

Every effort should be made to protect the records of the school district from hazards such as fire, flood, etc. A vault should be provided if at all possible for protection of these records. All financial records should be kept in the office of the superintendent of schools for reference at any time.

The instructions throughout this *Manual* are effective as of July 1, 1958. All official documents, instruments and reports after this date shall be prepared on the revised forms in keeping with these instructions, and processed in the light of the information provided herein. Questions arising as to the interpretations of procedures outlined in this *Manual* should be referred to the Division of Finance, State Department of Education.

ACKNOWLEDGMENTS

Many individuals actively shared in developing this Manual. Many contributions were made by local and state school officials in which suggestions were channeled through designated representatives.

It is obviously impossible to list the name of each person who made a contribution. The following are the final review committee members who approved the final draft of the Manual:

- Mr. Samuel Alexander, Assistant Superintendent, Jefferson County Schools, Louisville, Kentucky
- Mr. A. B. Arnold, Superintendent, Pendleton County Schools, Falmouth, Kentucky
- Mr. William D. Chilton, Assistant Superintendent, Louisville Independent Schools, Louisville, Kentucky
- Mr. Henry Evans, Superintendent, Russell Independent Schools, Russell, Kentucky
- Mr. Ben Herr, Finance Officer, Lexington Independent Schools, Lexington, Kentucky
- Mr. Carlos Oakley, Superintendent, Union County Schools, Morganfield, Kentucky
- Mr. R. Case Thomasson, Superintendent, Middlesboro Independent Schools, Middlesboro, Kentucky

FORMS USED IN THE UNIFORM FINANCIAL ACCOUNTING SYSTEM

Adequate financial information and accurate records and reports are the foundation and framework for an efficient administration of any school system; without such information the foundation of the system is endangered. School officials and employees need financial information in the daily administration of the schools.

Accurate accounting for school moneys is a basic responsibility of the local board of education, which is the agency that is directly responsible to the taxpayers for all phases of the educational program.

Kentucky's financial accounting system for schools has been revised to reflect the most useful and helpful financial information through improved reports and financial statements. The various accounting records and forms are so drawn as to make available adequate and accurate information for the sound financial accounting of all school funds. They have been so planned as to: (1) assist school executives in formulating, or amending, policies; (2) aid in ascertaining the efficiency of personnel, methods, materials, and equipment; and (3) guarantee the fidelity of the trust of all persons having custody of public school funds.

The following discussion will explain the use of the various accounting and report forms as revised in accordance with the particular categories and codifications as recommended by the United States Office of Education and adapted to Kentucky's needs:

GENERAL BUDGET, FORM F-1.—This form is to be prepared in triplicate, one copy to be retained for the files of the local superintendent, and the original and one copy submitted annually by all school districts prior to July 1. Only the major headings are used to group estimated expenditures, estimated receipts and sources of local taxation. When the General Budget of any district has been approved by the State Board of Education, one approved copy will be returned for the files of the local district.

WORKING BUDGET, FORM F-10.—The Close Estimate or Working Budget is to be made out in triplicate, one copy to be retained for the files of the local Board of Education, and the original and one copy submitted by all school districts annually *on or before*

September 15. This form gives a categorical breakdown in detail of all items of receipts and expenditures. It is an operating budget, based upon more definite information than was available when the General Budget, F-1, was submitted, and the close estimates are revised in accordance with the corrections shown by the final tax certification and other pertinent information. At this time there should be no doubt as to the assessed valuation of property, taxpaying franchise corporations, Foundation Program allotment and other sources of revenue. Also, it is now possible to record accurately the cash balances as of July 1. Since this form becomes the operational guide for the financial administration of the schools for the fiscal year, and must be adhered to and not exceeded except through obtaining special approval of the State Board of Education, great care should be exercised in its preparation.

No additional items of anticipated expenditure may be inserted nor may the heading of any item be changed. Sub-divisions of categories provided may be made by notations on the margin, but the totals must be entered in the budget as presented.

In both the receipts and expenditures sections of the form, columns have been provided for including the actual information for the two previous fiscal years for comparative purposes. In the event there is a sizeable difference in the amount of any receipt or expense category as budgeted for the current year and as actually spent during the past year, it is suggested that a letter of explanation accompanying the Working Budget, F-10, might greatly expedite its approval, as well as eliminate further correspondence.

The Working Budget, F-10, and the Salary Schedule, F-10-6, must be thoroughly cross-checked before recommendation to the State Board of Education for approval. After approval one copy of each will be returned for the files of the local district. The receipts and the expenditures must balance.

SALARY SCHEDULE, FORM F-10-6.—This form is a supplement to the Working Budget, F-10, and the grand total of all salaries listed hereon must agree with the sum of Codes 110-a, 110-c, 110-h, 211, 212, 213-a, 213-b, 214, and 310-a, as submitted on the Working Budget, F-10. Actually, the amounts listed on the Salary Schedule, F-10-6, are a detail breakdown by persons, of the amount shown for instructional salaries on the Working Budget, F-10.

Two complete copies of the complete Salary Schedule, F-10-6, are submitted annually by each school district by *September 15*, with

the triplicate copy retained for the local files. After approval by the State Board of Education, one copy will be returned for the files of the local district.

RECEIPT LEDGER, FORM F-15.—This form is a part of the new financial record book. Receipts are divided as to revenue and non-revenue and coded as to sources. At the end of each calendar month all columns are to be totaled, balanced and carried forward to the Receipts Summary, F-25. This is necessary for the preparation of monthly financial reports.

EXPENDITURE LEDGER, FORM F-20(1), (2).—The generally accepted major divisions of school accounts are consolidated into one form, thereby eliminating the necessity of having separate ledgers for each division. At the end of each calendar month all columns are to be totaled, balanced and carried forward to the Expenditure Summary, F-30. This is necessary for the preparation of monthly financial reports.

RECEIPTS SUMMARY, FORM F-25.—This form provides for the condensation of receipts from various sources. Monthly the totals of columns are to be brought forward from the Receipts Ledger, F-15, to assist in preparing the Monthly Financial Report, F-50, and the Annual Financial Report, F-55.

EXPENDITURE SUMMARY, FORM F-30.—This form likewise is a part of the financial record and permits monthly expenditures to be carried forward from the Expenditure Ledger, F-20, for conveniently arriving at totals to be used in preparing the Monthly Financial Report, F-50, and the Annual Financial Report, F-55.

ORDERS OF THE TREASURER, FORM F-40.—This order sheet is the treasurer's authority and protection for expending school funds. Although the minutes of the board of education show that claims properly presented are legally authorized to be paid, this form is the treasurer's official notice to make the disbursements. Treasurers are cautioned to "*make no disbursement for any claim unless presented on this form properly signed by the secretary and the chairman of the particular board of education.*"

TREASURER'S MONTHLY REPORT, FORM F-45.—This is a monthly financial report of the local treasurer to the board of education, revealing the financial condition of the treasury.

MONTHLY FINANCIAL REPORT, FORM F-50.—The monthly financial report is a budget control statement to be submitted by the secretary of the board to the Division of Finance, State Department of Education, by the *fifteenth* of each succeeding calendar month.

Column one of the monthly report is for reporting expenditures made for the current month; column two is for the budgeted allowance for the particular item at the beginning of the school year, as revealed by the approved Working Budget, F-10; column three is for the accumulated or total amount expended to and including the month reported; column four is for reporting the difference between column two and column three, thus giving the unexpended balance in each budgeted item. When expenditures are in excess of amounts budgeted the difference is reported in "red" in column four. Receipts are treated likewise. Such report will reveal monthly to board members the true condition of unexpended allowances. It also will enable the State Department of Education to check monthly on boards of education as to whether or not their expenditures for any items are exceeding budget appropriations.

ANNUAL FINANCIAL REPORT, FORM F-55.—One copy of this form is submitted annually to the Division of Finance, State Department of Education, by the treasurer of each district *on or before July 15*. This form is arranged for a comparative analysis of actual financial transactions for the fiscal year with budgetary estimates as submitted on the Working Budget, F-10, at the beginning of the fiscal year involved. When expenditures are in excess of amounts budgeted, the difference is reported in "red" in column three.

The new form also provides for a recapitulation of the annual financial transactions, a comprehensive balance sheet, a sinking fund, a building fund, and capital outlay fund reconciliation. After preparation of this report by the treasurer, it must also be signed by the chairman and the secretary before submission. It is necessary that the books of the local board be fully posted, totaled, checked, and closed before this report is submitted.

ANNUAL FINANCIAL REPORT, INDEBTEDNESS ANALYSIS, FORM F-55-1.—This form, Part II, provides for a convenient detail analysis of the liabilities of a school district. It is divided into nine sections dealing with voted bonds, funding bonds, holding company bonds, short term loans, accounts payable, accounts receivable, insurance on buildings mortgaged for issuance of revenue bonds, and capital outlay fund recapitulation. Each section contains pertinent information for the particular type of indebtedness. The report is submitted annually by each district along with the Annual Financial Report, Part I, *on or before July 15*, fully signed by the treasurer, the chairman, and the secretary of the board.

TAX COLLECTOR'S MONTHLY REPORT, FORM F-60.—

This is a monthly financial report of the sheriff or special tax collector to the board of education. It provides for an itemized statement of taxes collected during the current month, sources of revenue being listed under seven major headings. It is designed to systematize and clarify financial relations between the tax collector and the board of education.

CLAIM FORM, F-75.—This form is issued and recommended for use in all cases where the vendor, or person rendering the service, does not have a standard printed invoice upon which to present the claim. Since any claim to be legal must be presented in writing, itemized and verified, the Claim Form F-75, must be used in *all cases where standard printed invoice or claim is not available*. The practice of accepting claims on small pieces of paper, backs of envelopes and blank checks is indefensible and cannot be approved.

The claim when presented on this form must show the exact kind of service, where, when and by whom performed; also time and rate. All such claims *must be signed by the claimant*, and approved by the superintendent or other designated personnel before presented to the board of education for payment.

All paid claims, whether on Form F-75 or standard invoices, must have entered thereon the check number by which payment was made, the date check was issued, and the expense code to which charge is posted. In many cases the charge will be prorated among several codes.

GENERAL RECORD BOOK, FORM F-90.—The General Record Book is the official record of all of the board of education's proceedings when in session. Since the Kentucky Statutes state "the secretary . . . shall record in a book provided for that purpose *all* its official proceedings," it naturally follows that the General Record Book shall contain the complete minutes of the board of education—every topic acted upon, every decision by the board, every claim presented for payment, every salary paid, and all reports and petitions coming before the board.

In addition to the complete record of business transacted above, special sections are provided for recording the name, occupation, address, date of election, date qualified and term end of all board members.

BOND REGISTER, FORM F-95.—This form becomes a part of the financial record and provides for recording all information concerning bond issues outstanding. All districts with voted, funding or

holding company bonds *must* keep this form filled out in detail at all times as a part of its permanent records.

INSURANCE REGISTER, FORM F-100.—This form is also a part of the permanent financial record system. The form is so drawn as to provide the board of education, the public and all auditors with all information relative to insurance carried by a board of education on its property. This form must of necessity be kept up-to-date on all insurance transactions.

BOND OF TREASURER, FORM F-B-5.—This form must be submitted in triplicate by all boards of education for bonding the treasurer for one or more years. (Note: Treasurer's bonds should be so executed that the premium date falls due coinciding with the fiscal year end, June 30). If this bond form is executed for more than one year, continuation certificates from the surety company must be submitted each July. When approved by the State Board of Education, two copies will be returned to the local board of education.

COLLATERAL DEPOSITORY BOND, FORM F-B-15.—This form is submitted in triplicate by all boards of education when the designated depository uses the "escrow agreement" or the "collateral" method of protection.

When used as the "collateral" method, the safe-keeping receipt of the securities as deposited must be on file in the Division of Finance, State Department of Education.

When approved by the State Board of Education, two copies will be returned to the local board of education for its files.

REVENUE RECEIPTS

REVENUE FROM LOCAL SOURCES

TAXATION RECEIVED

- 11-a General Property Tax
- 11-b Franchise Tax
- 11-c Whiskey Tax
- 11-d Bank Shares Tax
- 11-e Poll Tax

TUITION

- 12-a Patron Tuition
- 12-b Transfer Tuition (Other Districts)

OTHER REVENUE FROM LOCAL SOURCES

- 14-a Interest from Investments & Temporary Deposits
- 14-b Rent from School Facilities
- 14-c All Other Revenue Receipts

REVENUE FROM STATE SOURCES

- 30-a Foundation Program Fund
- 30-b Other State Aid
- 30-c School Lunch
- 30-d Special Vocational Training
- 30-e Other Federal Aid Through State

REVENUE FROM FEDERAL SOURCES

- 40-a Public Law 874
- 40-b Public Law 815
- 40-c Other Federal Aid
- Total Revenue Receipts

NON-REVENUE RECEIPTS

- 50 Sale of Bonds (Voted and Funding)
- 60 Temporary Loans

SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS

- 70-a Sale of Property
- 70-b Sale of Equipment
- 70-c Net Insurance Recovery

ADVANCEMENTS AND REFUNDS

- 80-a Receipts from Advancements
- 80-b Refunds
- Total Non-Revenue Receipts
- Grand Total All Receipts

— Expenditures —

ADMINISTRATION

SALARIES

- 110-a Superintendent
- 110-b Salary of Superintendent as Secretary of Board

- 110-c Assistant Superintendent
- 110-d Clerks and Stenographers
- 110-e Secretary to Board of Education
- 110-f Legal Services for Board of Education
- 110-g School Board Per Diem
- 110-h Finance Officer
- 110-i Other Adm. Salaries

OTHER EXPENSES OF ADMINISTRATION

- 130-a Tax Collection
- 130-b Travel Ex. for Bd. & Adm. Personnel
- 130-c Printing and Publishing
- 130-d Other Costs of Adm.

INSTRUCTION

SALARIES

- 211 Principals
- 212 Supervisors
- 213-a Teachers—High School
- 213-b Teachers—Elementary School
- 214 Other Instructional Staff
- 215 Secretarial & Clerical Ass'ts.
- 220 Textbooks & Supplementary Books

SCHOOL LIBRARIES AND AUDIOVISUAL MATERIALS

- 230-a Library Books—High School
- 230-b Library Books—Elementary School
- 230-c Audiovisual Materials
- 230-d Other School Library Supplies

OTHER EXPENSES OF INSTRUCTION

- 250-a Supplies
- 250-b Travel
- 250-c Miscellaneous Expenses

ATTENDANCE AND HEALTH SERVICES

SALARIES

- 310-a Director of Pupil Personnel
- 310-b Secretarial and Clerical Personnel

OTHER EXPENSES

- 320-a Supplies
- 320-b Travel
- 320-c Miscellaneous Expenses

PROMOTION OF HEALTH

- 410-a Contract with Health Dept.
- 410-b Salaries
- 410-c Other Costs of Health Services

PUPIL TRANSPORTATION SERVICES

SALARIES

- 510-a Supervisors
- 510-b Drivers

- 510-c Mechanics & Other Garage Employees
- 510-d Clerks and Other Employees
- 520 Contracted Services & Public Carriers
- 530 Replacement of Vehicles
- 540 Pupil Transportation Insurance

OTHER EXPENSES FOR OPERATION AND MAINTENANCE

- 560-a Gasoline & Lubricants
- 560-b Tires & Tubes
- 560-c Repair Parts
- 560-d Maintenance of Vehicles by Private Garages
- 560-e Rent
- 560-f Miscellaneous Expenses

OPERATION OF PLANT

SALARIES

- 610-a Plant Engineers & Bldg. Supv.
- 610-b Custodial
- 610-c Other Services
- 620 Contractual Services
- 630 Heat for Buildings

UTILITIES, EXCEPT HEAT FOR BUILDINGS

- 640-a Water and Sewerage
- 640-b Electricity
- 640-c Telephone & Telegraph

SUPPLIES, EXCEPT UTILITIES

- 650-a Custodial Supplies
- 650-b Other Supplies
- 660 Other Expenses of Operation

MAINTENANCE OF PLANT

SALARIES

- 710-a Grounds
- 710-b Buildings
- 710-c Repair of Equipment

CONTRACTED SERVICES

- 720-a Grounds
- 720-b Buildings
- 720-c Repair of Equipment

REPLACEMENT OF EQUIPMENT

- 730-a Instructional Equipment
- 730-b Non-instructional Equipment

OTHER EXPENSES

- 740-a Buildings and Grounds
- 740-b Repair of Equipment

FIXED CHARGES

SOCIAL SECURITY CONTRIBUTIONS

- 810 School District Contributions to Social Security Insurance

- 820-a Property Insurance
- 820-b Fidelity Bond Premiums
- 820-c Other Insurance

RENTAL OF LAND AND BUILDINGS

- 830-a Land & Bldgs. for Instructional Purposes
- 830-b Land & Bldgs. for Non-instructional Purposes
- 840 Interest on Temporary Loans

SICK LEAVE AND OTHER CONTINGENCIES

- 850-a Sick Leave (Substitute Teachers)
- 850-b Leave Other Than Sick Leave (Substitute Teachers)
- 850-c Other Contributions & Contingencies

COMMUNITY SERVICES

- 1110 Recreation
- 1120 Special Vocational Program
- 1130 Contracts for Bookmobile & Library Service
- 1140 School Lunch
- 1150 Transfer Tuition to Other Districts

CAPITAL OUTLAY

SITES

- 1210-a Sites & Additions to Sites
- 1210-b Improvements to Sites

BUILDINGS

- 1220-a Professional Services for Buildings
- 1220-b New Buildings & Additions to Buildings
- 1220-c Remodeling

EQUIPMENT

- 1230-a Equipment for Administration
- 1230-b Equipment for Instruction
- 1230-c Equipment for Transportation
- 1230-d Other Equipment

DEBT SERVICE

PRINCIPAL OF DEBT

- 1310-a Redemption of Bonds
- 1310-b Payment of Temporary Loans and Notes

INTEREST ON DEBT

- 1320-a Interest on Bonds
- 1320-b Interest on Short Term Notes

TRANSFERS

- 1330-a Transfers to Sinking Fund
- 1330-b Transfers to Building Fund
- 1330-c Transfers to Foundation Program Capital Outlay Fund
- 1330-d Advancements (reimbursable)
- Grand Total of Expenditures

REVENUE RECEIPTS

REVENUE FROM LOCAL SOURCES

TAXATION RECEIVED

- 11-a **General Property Tax**—Enter here all taxes collected from the tax levy made by the local taxing authorities on personal property and real estate. Also, delinquent taxes on property and real estate, whenever collected, are to be recorded in this category.
- 11-b **Franchise Tax**—Under this heading is listed all revenue from taxpaying franchise corporations assessed by the State Tax Commission (real estate, personalty, and intangibles). Also, delinquent franchise tax, whenever collected, is to be recorded in this category.
- 11-c **Whiskey Tax**—Enter here all taxes collected from the whiskey withdrawal tax.
- 11-d **Bank Shares Tax**—Revenue from bank shares is limited to a maximum legal tax rate on the \$100. Receipts from such sources are recorded here. Delinquent taxes on bank shares, whenever collected, are to be recorded in this category.
- 11-e **Poll Tax**—This tax is the capitation tax which is often imposed on all male citizens within certain age limits. Delinquent poll tax, whenever collected, is to be recorded in this category.

TUITION

- 12-a **Patron Tuition**—Enter here tuition received from individuals or school patrons.
- 12-b **Transfer Tuition (Other Districts)**—This item includes tuition received from other school districts **only**.

OTHER REVENUE FROM LOCAL SOURCES

- 14-a **Interest from Investments and Temporary Deposits**—This item includes interest received by the board of education from short-term investments in government securities, time deposits, etc.
- 14-b **Rent from School Facilities**—Enter here all money received from the rental of school property.
- 14-c **All Other Revenue Receipts**—Enter here all other revenue receipts not otherwise classified.

REVENUE FROM STATE SOURCES

- 30-a **Foundation Program Fund**—Enter here all allotments received from the Foundation Program Fund. This includes the Capital Outlay Allotment under the Foundation Program.
- 30-b **Other State Aid**—Funds received from the state for regular vocational education programs (agriculture, home economics, T & I, and distributive) in addition to Foundation Program Funds are entered here. Also, funds received from the Rural Development Program are recorded in this category.

- 30-c **School Lunch**—Enter here only the reimbursement for approved Federal School Lunch Program and Federal School Milk Program.
- 30-d **Special Vocational Training**—Enter here reimbursement for expenditures for Veterans Institutional On-the-Farm Training Program.
- 30-e **Other Federal Aid Through State**—Enter here TVA payments in lieu of taxes paid through the state.

REVENUE FROM FEDERAL SOURCES

- 40-a **Public Law 874**—Enter here all allotments received for maintenance and operation of schools.
- 40-b **Public Law 815**—Enter here any receipt providing financial assistance for construction of school facilities.
- 40-c **Other Federal Aid**—Enter here payments in lieu of taxes such as forestry grants, TVA (direct from Federal Government), etc.

NON-REVENUE RECEIPTS

- 50 **Sale of Bonds**—Enter here receipts from sale of voted and funding bonds. Do not enter school building revenue bonds.
- 60 **Temporary Loans**—Enter here receipts from temporary loans.

SALE OF SCHOOL PROPERTY AND INSURANCE

ADJUSTMENTS

- 70-a **Sale of Property**—Enter here proceeds from the sale of property.
- 70-b **Sale of Equipment**—Enter here proceeds from the sale of equipment used for schools.
- 70-c **Net Insurance Recovery**—Enter here money received from insurance losses of school property from fire, theft, windstorm, or other causes.

ADVANCEMENTS AND REFUNDS

- 80-a **Receipts from Advancements**—Enter here receipts from reimbursable advancements.
- 80-b **Refunds**—Enter here refunds due to overpayments, insurance adjustments on premiums, etc.

EXPENDITURES

ADMINISTRATION

SALARIES

- 110-a **Superintendent**—Enter here the salary of the Superintendent of Schools.
- 110-b **Superintendent as Secretary of the Board of Education**—Enter here the salary paid the superintendent for serving as secretary to the board.
- 110-c **Assistant Superintendent**—Enter here the salary of the assistant superintendent.
- 110-d **Clerks and Stenographers**—Enter here the salaries of clerks and stenographers for the superintendent's office.
- 110-e **Secretary to Board of Education**—Enter here the salary of the secretary to the board of education when other than the superintendent.
- 110-f **Legal Services**—Enter here the salary of attorneys representing the board of education.
- 110-g **School Board Per Diem**—Enter here per diem paid to county board members.
- 110-h **Finance Officer**—Enter here the salary of the finance officer as defined under the Foundation Program.
- 110-i **Other Administrative Salaries**—Enter here any other administrative salaries not otherwise classified.

OTHER EXPENSES OF ADMINISTRATION

- 130-a **Tax Collection**—Enter here the costs of tax collection where fees are not deducted at the source.
- 130-b **Travel Expense for Board of Education and Administrative Personnel**—Enter here itemized expense of board members attending meetings of the board and expenses within the district. Also, travel expense for superintendent and other administrative personnel.
- 130-c **Printing and Publishing**—Enter here the cost of publishing annual financial statement and any other administrative cost of printing and publishing. Examples: Directory, board manuals.
- 130-d **Other Costs of Administration**—Enter here such costs as post office boxes, safety deposit boxes, books and subscriptions for administrative staff.

INSTRUCTION

SALARIES

- 211 **Principals**—Enter here all salaries of school principals including high school, elementary, or combination of high and elementary principals. Salaries of teaching principals should be prorated to this code.
- 212 **Supervisors**—Enter here all full time and prorated portions of supervisors of instruction.

- 213-a **Teachers—High School**—Enter here the full time and prorated portions of all salaries for high school teachers.
- 213-b **Teachers—Elementary School**—Enter here the full time and prorated portions of all salaries for elementary teachers.
- 214 **Other Instructional Staff**—Include here salaries of librarians, audiovisual personnel, guidance personnel, television instructional personnel, etc.
- 215 **Secretarial and Clerical Assistants**—Enter here salaries for secretarial and clerical assistants to principals, supervisors, teachers and other instructional staff.
- 220 **Textbooks and Supplementary Books**—Enter here the cost of textbooks and supplementary books. Do not include cost of library books.

SCHOOL LIBRARIES AND AUDIOVISUAL MATERIALS

- 230-a **Library Books—High School**—Enter here the costs of high school library books available for general use by high school students. Also, include the costs of reference books.
- 230-b **Library Books—Elementary School**—Enter here the costs of elementary school library books available for general use by elementary school students. Also, include the costs of reference books.
- 230-c **Audiovisual Materials**—Enter here the cost of audiovisual materials (not equipment) such as film strips, recordings, exhibits, charts, maps, etc.
- 230-d **Other School Library Expenses**—Enter here the cost of library services to public schools in lieu of maintaining a school library and for school library supplies such as paper, pencils, index cards and other office supplies.

OTHER EXPENSE OF INSTRUCTION

- 250-a **Supplies**—Enter here expenditures for all supplies which are actually or constructively consumed in the teaching-learning process, including freight and cartage on them. Examples: Tests, chalk, paper, ink, pencils, paints, paint brushes, chemicals, music supplies, workbooks, etc.
- 250-b **Travel**—Enter here travel expense allowed for instructional personnel in connection with their everyday duties and expenses to conferences and workshops.
- 250-c **Miscellaneous Expenses**—Enter here expenses for rental and postage for equipment, graduation expenses, assembly speakers, membership dues in associations and outside consultative services.

ATTENDANCE AND HEALTH SERVICES

SALARIES

- 310-a **Director of Pupil Personnel**—Enter here the salary of full time Directors of Pupil Personnel or the prorated portion of the salary.
- 310-b **Secretarial and Clerical Personnel**—Enter here the salaries of full time, part time and prorated portions of salaries for secretarial and clerical assistance to attendance personnel.

OTHER EXPENSES

- 320-a **Supplies**—Enter here expenditures for forms, office supplies, supplies used in the operation of vehicles and other equipment, and other supplies used by attendance personnel and their assistants.
- 320-b **Travel**—Enter here travel expenses for attendance personnel in their everyday duties and for expenses for conferences and workshops.
- 320-c **Miscellaneous Expenses**—Enter here expenditures for the rental of equipment and other current expenses for attendance services which are not chargeable elsewhere.

PROMOTION OF HEALTH

- 410-a **Contract with Health Department**—Enter here the amount to be paid the Health Department for health services to schools.
- 410-b **Salaries**—Enter here salaries paid for school nurses, technicians, or other health personnel.
- 410-c **Other Costs of Health Services**—Enter here expenditures for health services such as rental of equipment, payment to personnel not on regular payroll, rental of buildings, utilities, and any expense not otherwise classified.

PUPIL TRANSPORTATION SERVICES

SALARIES

- 510-a **Supervisors**—Enter here the full time, part time, and prorated portions of salaries of supervisors of transportation and other administrative personnel for services rendered in direct administrative duties in the field of pupil transportation.
- 510-b **Drivers**—Enter here the salaries of full time, part time, and prorated portions of salaries of drivers of pupil transportation vehicles.
- 510-c **Mechanics and Other Garage Employees**—Enter here the full time, part time, and prorated portions of salaries of the chief mechanic, mechanics, mechanics' helpers, greasemen, and any other persons employed in the school bus maintenance program.
- 510-d **Clerks and Other Employees**—Enter here the full time, part time, and prorated portions of salaries for services rendered in the pupil transportation program by secretaries, clerks, custodians, and other employees, such as attendants who ride buses to care for children.

CONTRACTED SERVICES AND PUBLIC CARRIERS

- 520 Enter here expenditures to owners who operate school buses and small vehicles to transport pupils; to contractors who own a part of a bus, such as chassis (even though the school district owns the body); and to parents for transporting groups of children, including their own children, or transporting only their own children. Also record here expenditures for transportation on public carrier vehicles being used by the general public, regardless of whether a contract has been made with the carrier.

REPLACEMENT OF VEHICLES

- 530 In Code 530, piece-for-piece replacement means the replacement

of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. For example, if a 48-passenger bus was replaced by a 54-passenger bus, the entire cost of the new bus, less any trade-in or salvage value, would be recorded under 530 as a replacement expenditure, regardless of any difference in purchase prices of the two buses. Enter here delivery costs and payments for accessories and equipment, whether attached to the vehicles at the time of purchase or acquired at a later date.

PUPIL TRANSPORTATION INSURANCE

540 Enter here expenditures for public liability, property damage, medical care, collision, fire, and theft insurance. This includes expenditures for insurance on garages as well as transportation equipment.

OTHER EXPENSES OF OPERATION AND MAINTENANCE

560-a **Gasoline and Lubricants**—Enter here costs of gasoline, oil, grease, gear lubricants for transportation vehicles.

560-b **Tires and Tubes**—Enter here expenditures for tire and tube replacements. If tires are rented under contract, expenditures for such rental are also recorded here. Labor costs for repairs to tires and tubes are not recorded here; if done in a district-operated pupil transportation garage, labor costs are recorded under account 510-c, Salaries of Mechanics and Other Garage Employees; if done in a private garage, labor costs are recorded under account 560-d, Maintenance of Vehicles by Private Garages.

560-c **Repair Parts**—Enter here expenditures for repair parts, anti-freeze, and supplies used in the district-operated pupil transportation garage for the maintenance and operation of pupil transportation vehicles.

560-d **Maintenance of Vehicles by Private Garages**—Enter here expenditures for labor and repair parts for such maintenance.

560-e **Rent**—Enter here expenditures, **without** option to purchase, for the rental of land, buildings, and equipment for pupil transportation. If the driver's contract includes storage, a portion is prorated to storage and recorded here.

560-f **Miscellaneous Expenses**—Enter here expenditures for pupil transportation which cannot be charged to another specific transportation cost code.

OPERATION OF PLANT

SALARIES

610-a **Plant Engineers and Building Supervisors**—Enter here the full time, part time and prorated portions of salaries of plant engineers and building supervisors responsible for supervising plant operational staff servicing individual buildings or plants, when such supervision is restricted to a particular building or plant operation.

610-b **Custodial**—Enter here the full time, part time and prorated portions of salaries of custodians, firemen, custodians' helpers,

matrons, general utility men, night watchmen, and other personnel who sweep, clean, polish, mop, care for buildings, and operate the heating and ventilating systems, and perform any other housekeeping duties.

- 610-c **Other Services**—Enter here the full time, part time, or prorated portions of salaries for grounds' keepers, telephone switchboard operators, truck drivers, supervisors of warehouses, stock clerks, and other personnel employed for the operation of plant that cannot be charged elsewhere.

CONTRACTUAL SERVICES

- 620 Enter here expenditures for operation of plant services provided by personnel who are not on the district payroll, but work on a contract basis. Examples: window washing, removal of garbage and ashes, care of grounds, laundry and dry cleaning.

HEAT FOR BUILDINGS

- 630 Enter here expenditures for all coal, steam, electricity, gas, gasoline, fuel oil, and wood used for heating, including transportation costs involved in securing them.

UTILITIES, EXCEPT HEAT FOR BUILDINGS

- 640-a **Water and Sewerage**—Enter here expenditures for water and for sewerage.
- 640-b **Electricity**—Enter here expenditures for electricity for artificial lighting and power. Do not include electricity for heating building.
- 640-c **Telephone and Telegraph**—Enter here expenditures for telephone and telegraph, including rental of telephone switchboards.

SUPPLIES, EXCEPT UTILITIES

- 650-a **Custodial Supplies**—Enter here expenditures for brooms, mops, soap, dusters, electrical fuses, electric light bulbs, paper towels, hand towels, bath towels, paper cups, toilet paper, and other such custodial supplies used by students and school district employees.
- 650-b **Other Supplies**—Enter here expenditures for office supplies used in the operation of a central storeroom, all flags, and any other supplies used by district employees for operation of plant which cannot be recorded under another specific code.

OTHER EXPENSES OF OPERATION

- 660 Enter here expenditures for operation of plant not otherwise classified. Examples: gasoline, lubricants, and other supplies used in the operation of vehicles by district employees for hauling supplies and equipment, express, drayage and freight, rental of operation of plant equipment.

MAINTENANCE OF PLANT

SALARIES

- 710-a **Grounds**—Enter here the full time, part time, and prorated portions of salaries of district employees for services rendered in the upkeep of grounds. Examples of the kinds of salaries recorded here are those for: Repairing and replacing walks, fences, tennis

courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, sewers and irrigation ditches; and regrading sites, reseeding lawns, and replacing shrubs.

710-b **Buildings**—Enter here the full time, part time, and prorated portions of salaries of district employees for services rendered in the repair and upkeep of buildings. Examples of the kinds of salaries recorded here are those for: Repainting woodwork, re-decorating walls, resurfacing and refinishing floors, shingling, repainting ceilings, repairing foundations; repairing and replacing doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, wardrobes, venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and doorchecks; moving portable structures; and the maintenance of service systems which consists of the repair and replacement of such things as: Boilers, radiators, and ventilating ducts; electric lighting systems, bells, clocks, and intercommunication systems; sewers, toilets, fountains, water pipes, tanks, and bathroom furnishings; fire plugs, fire hoses, fire sprinkler systems, and fire escapes; and elevators.

710-c **Repair of Equipment**—Enter here the full time, part time, and prorated portions of salaries of district employees for services rendered in repairing equipment which is **not** a built-in item.

CONTRACTED SERVICES

720-a **Grounds**—Enter here expenditures, including labor and other expenses, for the repair and upkeep of grounds by personnel who are not on the payroll of the school district. Upkeep of grounds consists of the following kinds of activities: Repairing and replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, sewers and irrigation ditches; and regrading sites, reseeding lawns, and replacing shrubs. Expenditures for the initial grading of sites for new buildings and additions to buildings, initial seeding of lawns, initial planting of shrubs, and initial installation of walks and fences are not recorded here; they are recorded under CAPITAL OUTLAY, 1210-b, Improvements to Sites.

720-b **Buildings**—Enter here expenditures, including labor and other expenses, for the repair of buildings by personnel who are not on the payroll of the school district. Repair of buildings consists of the following kinds of activities: Repainting woodwork, re-decorating walls, resurfacing and refinishing floors, shingling, repainting ceilings, repairing foundations; replacing and repairing doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, wardrobes, venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and doorchecks; moving portable structures; and the maintenance of service systems which consists of the repair and replacement of such things as: Boilers, radiators and ventilat-

ing ducts; electric lighting systems, bells, clocks, and intercommunication systems; sewers, toilets, fountains, water pipes, tanks and bathroom furnishings; fire plugs, fire hoses, fire sprinkler systems, and fire escapes; and elevators.

720-c **Repair of Equipment**—Enter here expenditures, including labor and other expenses, for the repair and upkeep, by personnel who are **not** on the payroll of the school district, of equipment which is **not** a built-in item.

REPLACEMENTS OF EQUIPMENT

730-a **Instructional Equipment**—Enter here expenditures for piece-for-piece replacements of instructional equipment which are **not** built-in items, and are manufactured by other than district employees. Instructional equipment is that which is purchased for use by pupils and instructional staff in the instructional program. Some examples of the kinds of instructional equipment are: Pupils', teachers', and principals' desks; and seats, chairs, tables, bookcases, workbenches, shop machinery and tools, musical instruments.

730-b **Non-instructional Equipment**—Enter here expenditures for piece-for-piece replacements of equipment which are **not** built-in items, are manufactured by other than district employees, and are purchased for use in a non-instructional function or activity such as: ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES, OPERATION OF PLANT, AND MAINTENANCE OF PLANT.

OTHER EXPENSES

740-a **Buildings and Grounds**—Enter here expenditures for materials, rental of equipment, and other incidental expenses, except salaries, for the repair and upkeep of buildings and grounds by school district employees. Upkeep of buildings and grounds consists of the following kinds of activities: Repairing and replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, sewers and irrigation ditches; and regrading sites, reseeding lawns, replacing shrubs, rental of equipment, repair parts, and other incidental expenses, except salaries, for the repair of buildings.

740-b **Repair of Equipment**—Enter here expenditures for materials, repair parts, rental of equipment, and other incidental expenses, except salaries, for the repairing, by school district employees, of equipment which is **not** a built-in item.

FIXED CHARGES

SOCIAL SECURITY CONTRIBUTIONS

810 Enter here all expenditures by the school district to social security. Employees' salary deductions for social security are recorded under the appropriate salary codes.

INSURANCE

820-a **Property Insurance**—Enter here expenditures for all forms of insurance covering the loss of, or damage to, property of the school district from fire, theft, storm, or any other cause, except pupil

transportation insurance. Also recorded here are costs for appraisals of property for insurance purposes.

- 820-b **Fidelity Bond Premiums**—Enter here expenditures for any bonds guaranteeing the school district against losses resulting from the actions of the treasurer, employees, or other persons of the district.
- 820-c **Other Insurance**—Enter here expenditures for insurance not otherwise classified or insurance that may become legal at a future date, such as liability insurance.

RENTAL OF LAND AND BUILDINGS

- 830-a **Rent for Land and Buildings for Instructional Purposes**—Enter here expenditures for rent for nonpublicly-owned school buildings, classroom space, school playground sites, athletic fields, school building sites, and school auditorium and gymnasium facilities.
- 830-b **Rent for Land and Buildings for Non-instructional Purposes**—Enter here expenditures for rent for land and buildings for central administrative offices, warehouses, garages, maintenance shops, and for any other non-instructional function or activity, except when otherwise classified.

INTEREST ON TEMPORARY LOANS

- 840 Enter here payments of interest on money borrowed and paid back during the same fiscal year. Tax anticipation notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

SICK LEAVE AND OTHER CONTINGENCIES

- 850-a **Sick Leave (Substitute Teachers)**—Enter here expenditures made to substitute teachers when regular teacher has approved sick leave. The regular teacher's salary will be coded under the proper instructional code.
- 850-b **Leave Other Than Sick Leave (Substitute Teacher)**—Enter here the expenditures made to substitute teachers who are teaching for teachers on leave other than sick leave.
- 850-c **Other Contributions and Contingencies**—Enter here expenditures such as appropriations for school entertainments, contributions to educational organizations, payments resulting from thefts, and other similar unforeseen payments.

COMMUNITY SERVICES

RECREATION

- 1110 Enter here expenditures for recreational activities that are not considered part of the regular instructional program. Examples: The full time, part time, and prorated portions of salaries of playground directors, supervisors, and assistants engaged in supervising playground and other community recreational activities, custodians, maintenance staff, and any other salaries that are direct expenses for community recreation; expenditures for athletic and other supplies; travel expenses; rent; telephone; heat, electricity, and other operation of plant expenses; maintenance of

plant expenses; payments to other agencies on a cost-sharing basis; and other direct expenses for community recreational activities.

SPECIAL VOCATIONAL PROGRAM

1120 Enter here expenditures for Veterans Institutional On-the-Farm Training Program.

CONTRACTS FOR BOOKMOBILE AND LIBRARY SERVICE

1130 Enter here the amount of the contract for the bookmobile service to the schools. Also, enter here any other library costs not otherwise classified.

SCHOOL LUNCH

1140 Enter here expenditures for the approved Federal School Lunch Program and Federal School Milk Program.

TRANSFER TUITION TO OTHER DISTRICTS

1150 Enter here the cost of instructing pupils in other school districts not under control of local board. Tuition paid to other districts is the transfer of funds and must be charged here.

CAPITAL OUTLAY

SITES

1210-a **Sites and Additions to Sites**—Enter here the expenditures for the purchase of land. Also, expenditures for professional services such as drawings, specifications, and other fees related to the acquisitions and additions to sites.

1210-b **Improvements to Sites**—Enter here expenditures for the improvement of new and old sites and adjacent ways, consisting of such work as: Grading, landscaping, seeding and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains, and installing hydrants; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of buildings service systems; and demolition work.

BUILDINGS

1220-a **Professional Services for Buildings**—Enter here expenditures for drawings, specifications, and other fees directly related to the construction, acquisition, and remodeling of buildings such as engineering and legal fees, and advertisements for contracts.

1220-b **New Buildings and Additions to Buildings**—Enter here expenditures for the contract for and purchase of buildings being constructed under school board order or agreement; also expenditures for outright purchase of buildings already standing. Expenditures for the construction of additional pupil transportation shelters are also recorded here.

1220-c **Remodeling**—Enter here expenditures for major permanent structural alterations and the initial or additional installations of heating and ventilating systems, electrical systems, plumbing sys-

tems, fire protection systems, and other service systems in existing buildings. Remodeling or improvement of buildings usually takes place within the existing floor area, whereas a building addition extends the floor area.

EQUIPMENT

- 1230-a **Equipment for Administration**—Enter here expenditures for initial or additional furniture and equipment for central administrative offices whether housed in school buildings, separate administration buildings, or otherwise. Following are some examples of the kinds of equipment for which expenditures are recorded here: Desks, chairs, bookcases, dictating machines, typewriters, business machines, motor vehicles, and file cabinets.
- 1230-b **Equipment for Instruction**—Enter here expenditures for initial or additional furniture and equipment for instruction. Instructional equipment is that which is used by pupils and instructional staff in the instructional program and is not a built-in item. Some examples of the kinds of instructional equipment are: Pupils', teachers', and principals' desks; and seats, chairs, tables, bookcases, workbenches, shop machinery and tools, musical instruments and stands, typewriters, business machines, phonographs, radios, motion picture projectors, sewing machines, refrigerators, science laboratory apparatus, driver education vehicles, physical education apparatus, motor vehicles for the instructional staff, and other equipment used in the instructional program. Also recorded here are expenditures for library books for a new school library, and material accessions involving an expansion of the school library.
- 1230-c **Equipment for Pupil Transportation**—Enter here expenditures for initial or additional pupil transportation vehicles, equipment for such vehicles, and equipment for pupil transportation garages.
- 1230-d **Other Equipment**—Enter here expenditures for initial or additional equipment for maintenance, operation and community services. Examples: Equipment for maintenance shops and warehouses. Equipment for operation in central warehouses and store-rooms.

DEBT SERVICE

PRINCIPAL ON DEBT

- 1310-a **Redemption of Bonds**—Enter here expenditures from current funds to retire revenue or funding bonds.
- 1310-b **Payment of Temporary Loans and Notes**—Enter here payments made to retire temporary loans and notes.

INTEREST ON DEBT

- 1320-a **Interest on Bonds**—Enter here expenditures from current funds for interest on revenue and funding bonds.
- 1320-b **Interest on Short Term Notes**—Enter here interest on short term notes. A short term note is defined here as a note carried from one school year to another. This can be done only after the State Board of Education has declared an emergency for the district, or accounts receivable offset the note on June 30th of any year.

TRANSFERS

- 1330-a **Transfers to Sinking Fund**—Enter here that portion of the local revenue which is collected as a result of a special sinking fund levy. This **must** be recorded in this category immediately upon receipt of the taxes from the local collector. Sinking funds are established for the retirement of voted bond issues and payment of interest thereon, and no disbursement or transfer for any other purpose may be made.
- 1330-b **Transfers to Building Fund**—Enter here transfers made to the Special Voted Building Fund or the old type building fund. The Special Voted Building Fund is revenue received from the 5-50c tax for building purposes voted by the voters of the school district as outlined in KRS 160.477. The building fund is not less than 4c nor more than 20c of the \$1.50 levy for general school purposes as outlined in KRS 160.476. Also, general fund balances may be transferred to this fund for capital outlay purposes.
- 1330-c **Transfers to Foundation Program Capital Outlay Fund**—Enter here the allotment for capital outlay under the Foundation Program. Only the capital outlay allotment may be transferred to this account.
- 1330-d **Advancements (Reimbursable)**—Enter here advancements made to another account of the board of education that will be refunded at a later date.

SUPPLIES AND EQUIPMENT

THE PURPOSE of this chapter is to provide some guides to the solution of that ever-present problem in financial accounting—distinguishing between supplies and equipment. These guides consist of criteria for classifying an item as a supply, criteria for classifying an item as equipment, a delineation of built-in equipment, and a detailed list of material items in which the items are distinguished as supplies or as equipment.

Criteria for Supply Items

A supply item is any article or material which meets any **one** or more of the following conditions:

1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it.
4. It is an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item.
5. It loses its identity through incorporation into a different or more complex unit or substance.

Criteria for Equipment Items

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which meets **all** of the following conditions:

1. It retains its original shape and appearance with use.
2. It is non-expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
3. It represents an investment of money which makes it feasible and advisable to capitalize the item.
4. It does not lose its identity through incorporation into a different or more complex unit or substance.

Built-in Equipment

Built-in equipment consists of two types: (1) equipment built into buildings and (2) equipment built into grounds. Expenditures for these two types are recorded under different accounts.

Equipment which is built into buildings consists of equipment items that are integral parts of buildings. That is, the equipment is permanently fastened to the building, functions as part of the buildings, has a useful life approximately equal to that of the building, and causes appreciable damage to the building if removed. Expenditures for initial or additional equipment built into buildings are recorded under CAPITAL OUTLAY, account 1220-b, New Buildings and Building Additions, or account 1220-c, Remodeling. Expenditures for repairs and replacements of such equipment are recorded under MAINTENANCE OF PLANT, Repair of Buildings, accounts 710-b, Salaries, and 740-b, Other Expenses, or account 720-b, Contracted Services. Examples of such equipment are: Bulletin

boards, counters, basketball backboards, shelving, stage curtains, and service systems such as air conditioning, heating, lighting, intercommunication, and water systems.

Equipment which is built into grounds consists of equipment items that are permanently attached to the grounds and function as a part of the grounds. Expenditures for initial or additional equipment built into the grounds are recorded under CAPITAL OUTLAY, account 1210-b, Improvements to Sites. Expenditures for repairs and replacements of such equipment are recorded under MAINTENANCE OF PLANT, Repair of Grounds, accounts 710-a, Salaries, and 740-a, Other Expenses, or account 720-a, Contracted Services. Examples of such equipment are: Flagpoles, gates, goal posts, lawn sprinkling systems, and underground storage tanks which are not part of a service system.

Alphabetical List of Supplies and Equipment

Presented on the following pages is a single list of supply and equipment items. Supply items are indicated by the letter S, and equipment items are indicated by the letter E appearing after the items. In order to classify an item as a supply or as equipment, it should be located alphabetically. When the item is found, the S or E appearing after the item in question will indicate whether it should be classified as a supply or as equipment. While the list of material items in this chapter is rather extensive, it is not practical, even if it were possible, to make it complete. If a specific item cannot be found in the list, it is suggested that a similar item be located to serve as a guide.

The list should be used in conjunction with the criteria for supplies and equipment presented above. **In cases of doubt as to whether an article should be classified as a supply or equipment, the issue should be resolved in terms of the criteria.**

Items of built-in equipment are not included in the list because expenditures for them are recorded under accounts other than those for equipment.

A	
Abrasives-S	Adhesive Tape-S
Absorbent Cotton-S	Adzes-S
Account Books-S	Air, Compressed-S
Accounting Forms-S	Air Compressors-E
Accounting Machines-E	Air Conditioning Units, Casement-E
Acetylene-S	Air Gauges, Tire-S
Achievement Tests-S	Air Hoists-E
Acids-S	Albums-S
Adding Machine Ribbons-S	Alcohol-S
Adding Machine Tapes-S	Alidades, Telescopic-E
Adding Machines-E	Alignment Gauges, Camber, Toe- in, etc.-E
Addressing Machine Plates-S	Ammonia-S
Addressing Machine Ribbons-S	Ampules-S
Addressing Machine Stencils-S	Anatomical Charts-S
Addressing Machines-E	

E-Equipment may be capital outlay or replacement. See CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

Anatomical Models-E
Andirons-E
Anemometers-E
Anesthetics-S
Aniline Dyes-S
Animal Boxes-S
Anti-freeze-S
Antiseptic Gauze-S
Antiseptics-S
Antitoxins-S
Anvils-E
Apparatus Cabinets-E
Applicators, Throat-S
Aprons-S
Aquariums-E
Arc Welding Apparatus-E
Arch Supports-S
Archery Sets-S
Architect's Scales, 1 in. meas.-S
Armature Growlers-E
Arrows-S
Art Canvases-S
Art Crayons-S
Art Erasers-S
Art Paints-S
Art Paper-S
Asbestos-S
Ash Cans-S
Asphalt-S
Asphalt Roofing and Siding-S
Astringents-S
Astrographs, Wall-E
Athletic Uniforms-S
Atlases-S
Atomizers-S
Audiometers-E
Auger Bits-S
Augers-S
Autoclaves-E
Automatic Regulating Valves-S
Automobile Accessories-S
Automobile Controls for Handi-
capped Persons-S
Automobile Defrosters-S
Automobile Fuel Tanks-S
Automobile Heaters-S
Automobile Lifts-E
Automobile Signals-S
Automobile Tires and Tubes-S
Automobiles-E

Awls-S
Axes-S

B

Babbit Metal-S
Badges-S
Badminton Rackets-S
Bags, Laundry-S
Baking Pans-S
Baking Powder-S
Baking Soda-S
Balances, Beam-E
Balances, Small Spring-S
Baling Presses, Compression
Moulding-E
Ball Bearings-S
Ball Peen Hammers-S
Balloons-S
Ballot Boxes-S
Balls-S
Band Instruments-E
Band Saw Blades-S
Band Saws-E
Bandages-S
Bands, Rubber-S
Banners-S
Barber Shop Tools, Electrical-E
Barber Shop Tools, Hand-S
Barber Type Furniture-E
Barographs-E
Barometers-E
Barrels-S
Bars, Horizontal, Portable-E
Baseballs-S
Bases, Baseball-S
Bases, Electric Lamp-S
Basins, Portable-S
Basketball Shoes-S
Basketballs-S
Baskets, Container-S
Bath Curtains-S
Bath Mats-S
Bath Robes-S
Bathtub Fittings-S
Batons-S
Bats-S
Batteries, Electric-S
Battery Chargers-E
Battery Elements-S
Batting, Cotton-S
Beads, Arts and Crafts-S

Beakers-S
 Bean Bags-S
 Bearings, Ball-S
 Bearings, Roller-S
 Beaters, Egg, Electric-E
 Beaters, Egg, Hand-S
 Beauty Class Furniture-E
 Bed Pans-S
 Bed Spreads-S
 Bed Springs-S
 Bedding-S
 Beds-E
 Beef Extract-S
 Beeswax-S
 Bellows, Hand-S
 Bellows, Power-E
 Bells, Small Hand or Desk-S
 Belt Dressings-S
 Bech Stops-S
 Benches-E
 Benzene-S
 Bevels-S
 Bicycle Racks, Portable-E
 Bicycles-E
 Billheads-S
 Billing Machines-E
 Binders, Agricultural-E
 Binders, Looseleaf-S
 Binding Cloth-S
 Binding Cord-S
 Biological Charts-S
 Biological Models-E
 Biology Specimens-S
 Bit Braces-S
 Bit Tools-S
 Bits-S
 Blackboard Pointers-S
 Blackboards, Portable-E
 Blackboards, Small Slates-S
 Bladders-S
 Blades, Saw-S
 Blankets-S
 Blanks, Printed-S
 Bleachers, Portable-E
 Bleaches-S
 Blocks, Hat-S
 Blocks, Kindergarten-S
 Blocks, Surface Hardened-S
 Blocks, Terminal-S
 Blood Analysis Apparatus,
 Complete-E
 Blood Plasma Cabinets-E
 Blood Pressure Apparatus-E
 Blotter Holders-S
 Blotter Pads-S
 Blotters-S
 Blowpipes-S
 Blue Print Machines-E
 Blue Print Paper-S
 Bluing-S
 Boards, Bread-S
 Boards, Bulletin, Portable-E
 Boards, Carrom-S
 Boards, Checker-S
 Boards, Drawing-S
 Boards, Emery-S
 Boards, Ironing-S
 Boards, Lumber-S
 Boards, Mounting-S
 Boards, Sandwich-S
 Boards, Wash-S
 Boats or Canoes-E
 Bobbins-S
 Bodies, Bus-E
 Bodies, Truck-E
 Bodkins-S
 Boiler Cleaners-S
 Boiler Compounds-S
 Boiler Firing Tools-S
 Bolt Cutters-S
 Bolts-S
 Bond Paper-S
 Book Cards-S
 Book Ends-S
 Book Jackets-S
 Book Plates-S
 Book Pockets-S
 Book Records-S
 Book Stacks-E
 Book Trucks-E
 Bookbinding Machinery-E
 Bookcases, Sectional-E
 Bookcloth-S
 Bookcovers-S
 Bookkeeping Forms-S
 Bookkeeping Machines-E
 Books, Cash-S
 Books, Composition-S
 Books, Library-E

Books, Looseleaf Note-S
Books, Record-S
Books, Text-S
Boring Machines, Precision Table
or Vertical Types-E
Bottle Syphons-S
Bottles-S
Bowling Alley Pins-S
Bowls-S
Bowls, Water Closet-S
Bows, Archery-S
Box Files, Cardboard-S
Boxes, Electrical-S
Boxing Gloves-S
Boxing Rings, Complete-E
Boyle's Law Apparatus, Com-
plete Unit-E
Brake Lining-S
Brake Lining Machines-E
Brakes, Complete Replacement
Units-S
Brakes and Folders, Hand or
Power-E
Brass Polishes-S
Brass Rods-S
Brass Sheets-S
Bread Boards-S
Bread Knives-S
Bread Pans-S
Bread Slicers, Mechanical-E
Bread Toasters, Electric-E
Breakers, Circuit-S
Bricks-S
Bridges, Wheatstone and
Similar-E
Bridles-S
Briefcases-S
Broilers, Electric-E
Bronze, Casting-S
Bronzing Liquid-S
Brooms, Hand-S
Brooms, Power Driven-E
Brushes-S
Buck Saws-S
Buckets-S
Buffers—Electric-E
Bug Sprays-S
Bulbs, Electric Light-S
Bulbs, Flower-S
Bulletin Boards, Portable-E

Bunting-S
Burettes-S
Burlap-S
Burners, Bunsen-S
Bus Accessories-S
Bus Repair Parts-S
Bus Tickets-S
Bus Tires and Tubes-S
Bus Tokens-S
Bus Wagons-E
Buses-E
Bushings-S
Butter Spreaders-S
Buttons-S
Buttons, Push-S
Buzzers-S

C

Cabinets, Apparatus-E
Cabinets, Beverage Cooling, Ice
or Electric-E
Cabinets, Filing-E
Cabinets, Frozen Food Storage-E
Cabinets, Ice Cream, Ice or
Electric-E
Cabinets, Laboratory-E
Cabinets, Lantern Slide-E
Cabinets, Print, Drafting-E
Cabinets, Printers, Galley-E
Cabinets, Printers, Type-E
Cabinets, Supply-E
Cable-S
Cake Knives-S
Cake Pans-S
Cake Soaps-S
Calcimine-S
Calculating Machines-E
Calendar Pads-S
Calendar Stands-S
Calendars-S
Calico-S
Calipers-S
Call Bells-S
Calorimeters, Continuous Flow-E
Calorimeters, Electric-E
Cameras, Motion Picture-E
Cameras, Still-E
Can Covers-S
Can Openers-S
Candles-S
Candlesticks-S

Canes-S
 Cannery-E
 Canoes-E
 Cans, Ash-S
 Canvas-S
 Caps, Metal-S
 Carbide-S
 Carbon Dioxide-S
 Carbon Paper-S
 Carbon Ribbons-S
 Carborundum Stones-S
 Carburetors-S
 Card Holders-S
 Card Punching and Sorting
 Devices-E
 Card Racks-E
 Card Tables-E
 Cardboard-S
 Cardboard Boxes-S
 Cards-S
 Carpenters' Squares-S
 Carpet Beaters-S
 Carpets-E
 Carrom Boards-S
 Carrom Cues-S
 Carrom Rings-S
 Carving Knives-S
 Cases, Brief-S
 Cases, Cardboard-S
 Cases, Display-E
 Cases, File-E
 Cases, Laboratory-E
 Cases, Supply-E
 Cases, Type-E
 Cash Boxes-S
 Cash Registers-E
 Casting Bronze-S
 Catalogue Cards-S
 Catches-S
 Cattle-E
 Caulking Compounds-S
 Caulking Irons, All Sizes-S
 Caustics-S
 Cellophane-S
 Celluloid-S
 Cement, Construction-S
 Cement Liquid-S
 Centering Machines-E
 Centrifuges-E
 Certificates-S
 Chafing Dishes-S
 Chain Hoists-E
 Chains-S
 Chains, Tire-S
 Chair Pads-S
 Chairs-E
 Chairs, Folding-E
 Chalks-S
 Chamois-S
 Change Holders-S
 Charcoal-S
 Charge Slips-S
 Chargers, Battery-E
 Chart Stands-E
 Charts-S
 Chassis, Bus-E
 Chassis, Truck-E
 Check Handling Machines-E
 Check Writers-E
 Checkbooks-S
 Checker Boards-S
 Checkers-S
 Checks, Brass-S
 Cheesecloth-S
 Chemicals-S
 Chemistry Glassware-S
 Chemistry Rubber Goods-S
 Chinaware-S
 Chisels, in Sets-E
 Chisels, not in Sets-S
 Choppers, Food, Hand-
 Operated-S
 Choppers, Food, Power-E
 Circuit Breakers-S
 Clamps-S
 Clay-S
 Clay Modeling Tools-S
 Cleaners, Flue-S
 Cleaners, Steam Vapor-E
 Cleaners, Vacuum-E
 Cleaning Compounds-S
 Clinometers, Photoelectric-E
 Clippers, Hair, Electric-E
 Clippers, Hair, Hand-S
 Clips-S
 Clocks, Desk-S
 Clocks, Wall-E
 Cloth-S
 Cloth Cutting Machines-E
 Cloth Nets-S

Clothes Baskets-S
Clothes Brushes-S
Clothes Dryers-E
Clothes Hooks-S
Clotheslines-S
Clothespins-S
Clutch Rebuilding Apparatus-E
Coal-S
Coal Bags-S
Coal Hods-S
Coal Screens-S
Coal Scuttles-S
Coal Shovels-S
Coat Hangers-S
Coat Hooks-S
Cocoa Mats-S
Coffee Cans-S
Coffee Grinders-E
Coffee Percolators, Electric-E
Coffee Pots-S
Coffee Urns-E
Coin, Currency, and Check
Handling Machines-E
Coke-S
Colanders-S
Collapsible Tables-E
Colored Pencils-S
Colorimeters-E
Coloring Dyes-S
Combines-E
Combs-S
Combustion Analyzers-E
Comparators-E
Compasses, Blackboard-S
Compasses, Drawing-S
Compasses, Magnetic-E
Compasses, Magnetic, Pocket-S
Compounds, Chemical-S
Compounds, Cleaning-S
Compounds, Grinding-S
Compounds, Patching-S
Compressed Air-S
Compressors, Air-E
Computing Machines-E
Condensers, Electronic-S
Condensers, Ignition
Distribution-S
Condiments-S
Conduit Boxes-S
Conduits and Fittings-S

Connecting Rod Aligners-E
Connecting Rod Boring
Machines-E
Connecting Rod Rebabbing
Jigs-E
Connectors, Wire-S
Construction Paper-S
Containers-S
Conveyors-E
Cookers, Pressure-E
Cooking Stoves-E
Cooking Utensils-S
Coolers, Water-E
Coping Saw Blades-S
Copper-S
Coppers, Soldering-S
Copyholders-S
Cord-S
Cords, Electric-S
Cores, Valve-S
Cork-S
Corkscrews-S
Cornices, Metal-S
Correction Fluid, Stencil-S
Corrosives-S
Corrugated Paper-S
Costumers-E
Costumes, Theatrical-S
Cots-E
Cotter Pins-S
Cotton, Absorbent-S
Cotton Gauze-S
Couches-E
Counter Freezers-E
Counters, Revolution and
Stroke-S
Countersinks-S
Couplings-S
Coveralls-S
Covers-S
Crayons-S
Crockery-S
Crocks-S
Cross-Section Paper-S
Crucibles-S
Crude Oil-S
Crushed Rock-S
Crystals, Watch-S
Cues, Carrom-S
Cultivators-E

Culverts, Sheet Metal-S
Cup Awards-S
Cup Grease-S
Cup Hooks-S
Cupboards-E
Cups-S
Curling Irons-S
Curtain Rods-S
Curtains, Shower and Window-S
Cuticle Pushers-S
Cutlery-S
Cutters, Glass-S
Cutters, Pastry-S
Cutters, Plane-S
Cylinder Boring Machines-E
Cylinder Oils-S
Cylinders, Dictating Machine-S
Cylinders, Gas-E
Cylinders, Hydrometer Jar-S
Cylinders, Mailing-S

D

Dampers-S
Date Stamps-S
Daters-S
Dating Machines-E
Decorations-S
Deep Fat Fryers-E
Deep Freezers-E
Dental Abrasive Points-S
Dental Benches-E
Dental Cabinets-E
Dental Chairs-E
Dental Charts-S
Dental Drilling Apparatus-E
Dental Drills-S
Dental Instruments, Small-S
Deodorizers-S
Desk Blotters-S
Desk Lamps-S
Desk Letter Baskets-S
Desk Pads-S
Desks-E
Developers, Photographic-S
Developing Tanks-S
Dextrin-S
Dextrose-S
Diaries-S
Dictating Machine Cylinders-S
Dictating Machines-E
Dictionaries, Abridged-S

Dictionaries, Large Unabridged-E
Dictionary Stands-E
Dies, in Sets-E
Dies, not in Sets-S
Diesel Engines, Integral Parts of
Larger Units-S
Diesel Engines for use in
Classrooms-E
Diploma Covers-S
Diploma Ribbons-S
Diploma Seals-S
Diplomas-S
Discs, Optical-E
Discs, Phonograph-S
Dish Brushes-S
Dish Cloths-S
Dish Pans-S
Dish Trucks-E
Dishes-S
Dishwashing Machines-E
Disinfectants-S
Display Cases-E
Display Mounts-S
Dissecting Sets-S
Distilled Water-S
Distilling Apparatus-E
Distributor Boxes-S
Distributors-S
Ditto Machines-E
Dividers-S
Doilies-S
Dolls-S
Door Mats-S
Doors-S
Dowels-S
Drafting Instruments-S
Drafting Machines-E
Draglines-S
Drain Cleaners-S
Drain Pans-S
Drain Plugs-S
Drain-Plungers-S
Drain-Tile-S
Drainpipe Flushers-S
Drapery Cloth-S
Drapes-S
Drawing Boards-S
Drawing Compasses-S
Drawing Instruments-S
Drawing Paper-S

ridged-E
Parts of
Drawing Pens-S
Drawing Tables-E
Dressers, Emery Wheel-S
Dressings, Belt-S
Drier, Ink-S
Drier, Paint-S
Drier, Varnish-S
Drift Meters-E
Drift Pins, all Sizes-S
Drill Bits-S
Drill Points-S
Drill Presses, Bench, Floor, or
Radial-E
Drills, Hand-S
Drills, Power-E
Drinking Water Coolers, Electric
or Ice-E
Drugs-S
Drums, Bass, Kettle, Snare-E
Drums, Fiber-S
Drums, Metal-S
Dry Cells-S
Dry Measures-S
Dryers, Clothes-E
Dryers, Hair-E
Drygoods-S
Drying Units, Infra-red-E
Dumbbells-S
Duplicating Machine Mrushes-S
Duplicating Machine Ink-S
Duplicating Machine Paper-S
Duplicating Machine Parts-S
Duplicating Machine Rolls-S
Duplicating Machines-E
Dustcloths-S
Dusters-S
Dustpans-S
Dyes-S

E

Earthenware-S
Easels-E
Edge Tools, except Cutting
Dies-S
Educational Tests-S
Eggbeaters, Electric-E
Eggbeaters, Hand-S
Elastic-S
Electric Batteries-S
Electric Clippers, Sheep, Horse-E
Electric Cords-S

Electric Dishwashers-E
Electric Floor Scrubbers-E
Electric Fuses-S
Electric Hot Plates-E
Electric Irons-E
Electric Lamp Bases-S
Electric Light Bulbs-S
Electric Mixers-E
Electric Sanding Machines-E
Electric Switches-S
Electric Toasters-E
Electric Tube Testers-E
Electric Vacuum Cleaners-E
Electric Waxing Machines-E
Electric Welding Apparatus-E
Electric Wires-S
Electrical Boxes-S
Electrodes-S
Electrolysis Apparatus-E
Electromagnets, Laboratory-S
Electronic Components-S
Electronic Deviation Meters-E
Electronic Frequency Meters-E
Electronic Power Supply and
Voltage Regulators-E
Electronic Recording Devices,
Graphical and Visual-E
Electronic Tubes-S
Electronic Volt-Ohmmeters-E
Elements, Battery-S
Embossers-E
Embossing Fluid-S
Embossing Pans-S
Emery Boards-S
Emery Cloth-S
Emery Powder-S
Emery Wheel Dressers-S
Emery Wheels-S
Enamel-S
Enameled Ware-S
End Tables-E
Engineers' Scales, Measure-S
Engine Flushing Machines-E
Engines, for use in Classrooms-E
Engines, Integral Parts of Larger
Units-S
Enlargers-E
Envelope Sealers-E
Envelopes-S
Epsom Salts-S

Eradicator, Ink-S
Erasers, Electric-E
Erasers, Hand-S
Essences-S
Exhibit Cases-E
Exposure Meters, Camera-E
Extensometers-E
Extinguishers, Fire-E
Extractors-E
Extracts-S
Eye Charts-S
Eyelets-S

F

Fabrics-S
Face and Eye Shields-S
Faces, Archery-S
Falling Weight Rammers-E
Fans, Electric, Portable-E
Fasteners-S
Fasteners, Apparel-S
Faucets, Combination or Single-S
Feldspar-S
Felt-S
Fencing Foils-S
Ferrules-S
Fertilizers-S
Fiber Rod-S
Fiber Sheets-S
Fiber Tubes-S
Fiberboard-S
Figures, Geometrical, Models,
in Sets-E
File Boxes-S
File Cards-S
File Folders-S
Files, Wood and Metal Working-S
Filing Cabinets-E
Filing Machines-E
Filings-S
Fillers, Battery-S
Fillers, Ink-S
Fillers, Paint-S
Fillers, Wood-S
Film Cement-S
Films-S
Filter Paper-S
Filters, Small-S
Fingers, Rubber-S
Fire Axes-S

Fire Extinguisher Refills-S
Fire Extinguishers-E
Fire Hooks-S
Fire Shovels-S
Fire Tongs-S
Fireplace Fixtures-E
Fittings, Lubrication-S
First Aid Kits-S
Flags-S
Flashlights-S
Flasks-S
Flat Irons, Electric-E
Flavorings-S
Flaxseed-S
Flexible Cord Sets-S
Flexible Metal Hose-S
Flexible Metal Tubing-S
Floats, Hydrometer-S
Floats, Plumbing-S
Floor Oil-S
Floor Scrubbers, Electric-E
Floor Waxes-S
Flour-S
Flower Bulbs-S
Flowerpots-S
Flowers-S
Flue Cleaners-S
Fluorescent Lamps-S
Fluorescent Starters-S
Fluoroscopes-E
Flushers, Drainpipe-S
Flush Valves-S
Flux-S
Flypaper-S
Fly Sprays-S
Folders-S
Folding Chairs-E
Folding Tables-E
Food-S
Football Dummies, Tackling-S
Football Shoes-S
Football Uniforms-S
Footballs-S
Forceps-S
Forges-E
Forks, Silverware-S
Forks, Spading-S
Forks, Tuning-S
Formaldehyde-S
Forms, Dress-E

Forms, Geometrical, Model, in
Sets-E
Forms, Printed-S
Foundry, Machinery-E
Frames, Blueprint-E
Frames, Door-S
Frames, Mirror-S
Frames, Ophthalmic-S
Frames, Picture-S
Frames, Saw-S
Frames, Window-S
Freezers-E
Freezers, Ice Cream-E
Frequency Meters-E
Friction Tape-S
Fruits-S
Fuels-S
Fumigants-S
Fumigators-S
Fungicides-S
Funnels-S
Furnaces, Heat Treating-E
Furnaces, Laboratory-E
Furnaces, Remelting, Type
Metal-E
Furniture-E
Furniture Polish-S
Fuses-S

G

Gages, Tires-S
Galvanometers-E
Galvanoscopes-E
Games-S
Garbage Cans-S
Garden Hose-S
Garden Tools-S
Garments-S
Garnet Paper-S
Gas Compressors-E
Gas Cylinders-E
Gas Mantels-S
Gas Meters, Laboratory Type-E
Gas Plates-E
Gas Stoves-E
Gases-S
Gaskets-S
Gasoline-S
Gasoline Dispensing Pumps,
Electric-E

Gasoline Dispensing Pumps,
Hand Operated-S
Gauges, Tire-S
Gauze-S
Gear Cutting Machines-E
Gears-S
Gelatin-S
Gelatin Duplicators-E
Gelatin Pads-S
Generators, Integral Parts of
Larger Units-S
Generators, not Integral Parts of
Larger Units-E
Geographic Globes, Large Stand
Type-E
Geographic Globes, Small Desk
Type-S
Glass-S
Glass, Watch-S
Glass Cutters-S
Glass Wool-S
Glasses, Drinking-S
Glasses, Magnifying-S
Glasses, Ophthalmic-S
Glassware-S
Glaze-S
Glides-S
Globes, Electric Light-S
Globes, Geographic, Large Stand
Type-E
Globes, Geographic, Small Desk
Type-S
Gloves, Rubber-S
Glue-S
Glycerin-S
Goggles-S
Graduated Measures-S
Graph Paper-S
Graphite-S
Grass Seed-S
Grass Shears, Hand Operated-S
Grass Shears, Power Operated-E
Grates, Stove-S
Gravel-S
Grease-S
Grease Guns, Air, Gun Only-S
Grease Guns, Hand-S
Grinders, Hand Operated-S
Grinders, Power Operated-E
Grinding Compounds-S

Grinding Wheels-S
Groceries-S
Guards, Arm-S
Guards, Lamp-S
Guards, Shin-S
Gummed Cloth-S
Gummed Figures-S
Gummed Labels-S
Gummed Seals-S
Gummed Tape-S
Guns, Starting-E
Gym Shoes-S
Gypsum-S

H

Hacksaws-S
Hair Clippers, Electric-E
Hair Clippers, Hand-S
Hair Dryers-E
Hairpins-S
Hall Trees-E
Hammers, Autobody, Pneumatic,
etc.-E
Hammers, Ball Peen-S
Hammers, Electric, Hand-E
Hammers, Light Forged-S
Hammers, Sledge-S
Hampers-S
Hand Bags-S
Hand Saws-S
Hand Stamps-S
Hand Tools, in Sets-E
Hand Tools, not in Sets-S
Hand Tools, Power Driven,
Pneumatic and Electric-E
Hand Trucks-E
Handballs-S
Handbooks-S
Handles-S
Handscrews, Wood and Iron-S
Hangers, Clothing-S
Hangers, Hardware-S
Hardware-S
Harnesses-E
Harrows-E
Hat Blocks-S
Hatchets-S
Headlights-S
Heaters, Portable-E
Heating Pads-S
Hectographs-E

Hemp Fibre-S
Henna-S
Hinges-S
Hods, Coal-S
Hoes, Garden-S
Hoists, Electric or Pneumatic-E
Holders, Blotter-S
Holders, Change-S
Holders, Copy-S
Holders, Dictionary-E
Hooks-S
Horns, Motor Vehicles-S
Horses-E
Horses, Gym Equipment-E
Horseshoes-S
Hose, Apparel-S
Hose, Flexible Metal-S
Hose, Garden-S
Hose Clamps-S
Hose Nozzles-S
Hot Plates-E
Hot Water Bottles-S
Hurdles-E
Hydraulic Jacks, Garage Type-E
Hydrometer Floats-S
Hydrometers-S
Hygrometers-S
Hypodermic Needles-S
Hypodermic Syringes-S

I

Ice-S
Ice Bags-S
Ice Cream Freezers-E
Ignition Coils-S
Incandescent Lamps, Bulbs-S
Index Cards-S
Index Labels-S
Index Tabs-S
Indian Clubs-S
Inductance Standards-E
Ink-S
Ink Drier-S
Ink Eradicator-S
Ink Pads-S
Inkwells and Parts-S
Inner Tubes, Auto-S
Insect Nets-S
Insect Screening-S
Insecticides-S
Insignia-S

Instruments, Band and
Musical-E
Instruments, Dental, Small-S
Instruments, Drafting-S
Instruments, Drawing-S
Instruments, Medical, Small-S
Instruments, Musical-E
Instruments, Recording,
Electrical-E
Instruments, Surgical, Small-S
Insulators-S
Intelligence Tests-S
Interferometers-E
Interval Timers-S
Iodine-S
Iodoform-S
Iron Filings-S
Iron Gauze-S
Ironers-E
Iron, Sheet-S
Iron Wedges-S
Ironing Boards-S
Irons, Electric-E

J

Jackets, Books-S
Jacks, Garage Type, Hydraulic-E
Jacks, Mechanical-S
Jars-S
Jointers-E
Joints, Plumbing-S
Juice Extractors, Electric-E
Jump Standards-E

K

Kerosene-S
Kettles-S
Key Racks-E
Key Rings-S
Keys-S
Keyboard, Piano, Paper-S
Keyhole Saws-S
Kilns-E
Kitchen Tables-E
Kitchen Utensils-S
Kits, First Aid-S
Knee Pads-S
Knives-S

L

Labels-S
Laboratory Balances, Beam-E

Laboratory Fittings, Plumbing-S
Laboratory Furniture-E
Laboratory Glassware-S
Laboratory Models-E
Laboratory Mounts-S
Laboratory Tools, Small Hand-S
Lacing-S
Lacquers-S
Lactose-S
Ladles-S
Lagscrews-S
Lamp Bases-S
Lamp Bulbs-S
Lamps, Desk-S
Lamps, Drafting Table-S
Lamps, Electric Floor-E
Lantern Slide Cabinets-E
Lantern Slides-S
Lanterns-S
Lathes, Brake Drum-E
Lathes, Engine-E
Lathes, Turret, or Automatic
Screw Machines-E
Lathes, Wood Turning-E
Laths-S
Lawn Mowers-E
Lawn Rollers-E
Lawn Sprinklers, Movable-S
Lead-S
Lead Pencils-S
Lead, Red-S
Lead, Slug and Rule Casting
Machines, Elrod-E
Leather-S
Leather Brief Cases-S
Leather Working Tools, Hand-S
Lecterns-E
Ledgers-S
Lenses-S
Letter Baskets-S
Letter Files-S
Letter Openers-S
Letter Presses-E
Letter Scales-S
Letterheads-S
Lettering Pens-S
Levels, Precision Machinists'-S
Levels, Small or Carpenters'-S
Library Books-E
Library Furniture-E

Library Trucks-E
 Lifts, Vehicle-E
 Light Bulbs-S
 Light Globes-S
 Lighting Units, Blueprinting-E
 Lime-S
 Line Markers, Large Push
 Type-E
 Line Markers, Small-S
 Linens-S
 Liners, Staff, Music-S
 Liners, Type-S
 Lining, Brake-S
 Lining, Cloth-S
 Linoleum-S
 Linotype Metals-S
 Linotypes-E
 Linseed Oil-S
 Liquid Bronzing-S
 Liquid Polishes-S
 Liquid Soaps-S
 Litmus Paper-S
 Livestock-E
 Loam-S
 Lockers, not Built-in-E
 Locknuts-S
 Locks, Small, not Built-in-S
 Looms-E
 Looseleaf Notebooks-S
 Lubricants-S
 Lubricating Oil-S
 Lubrication Fittings-S
 Lugs, Soldering-S
 Lumber-S

M

Machine Tools-E
 Machinery, Canning-E
 Machinery, Cement Making-E
 Machines, Adding-E
 Machines, Addressing-E
 Machines, Billing-E
 Machines, Bookkeeping-E
 Machines, Brake Lining-E
 Machines, Calculating-E
 Machines, Check Handling-E
 Machines, Coin Handling-E
 Machines, Coin Operated-E
 Machines, Dating, Power-E
 Machines, Dating, Small Hand-S
 Machines, Dictating-E

Machines, Dishwashing-E
 Machines, Drafting-E
 Machines, Drycleaning-E
 Machines, Duplicating-E
 Machines, Laundry-E
 Machines, Mimeograph-E
 Machines, Mixing-E
 Machines, Numbering, Power-E
 Machines, Numbering, Small
 Hand-S
 Machines, Polishing-E
 Machines, Pressing-E
 Machines, Sanding-E
 Machines, Scrubbing-E
 Machines, Sewing-E
 Machines, Stamping, Power-E
 Machines, Stamping, Small
 Hand-S
 Machines, Tabulating-E
 Machines, Washing-E
 Machines, Waxing-E
 Magazine Covers-S
 Magazine Racks, Large Stand-E
 Magnets, Laboratory-S
 Magnifying Glasses-S
 Mail Boxes-S
 Mallets-S
 Manicuring Tools-S
 Manila Files-S
 Manila Folders-S
 Manila Rope-S
 Map Tracks-S
 Maps-S
 Markers, Line, Large Push
 Type-E
 Markers, Line, Small-S
 Matches-S
 Matrix, Type-S
 Mats, Door and Bath-S
 Mats, Gymnasium, Tumbling,
 Wrestling-S
 Mattocks-S
 Mattresses-S
 Mauls-S
 Meal-S
 Meats-S
 Mechanical Drawing
 Instruments-S
 Mechanical Pencils-S
 Medals-S

Medical Instruments, Small-S
Medicine Balls-S
Medicine Cases-E
Medicines-S
Megaphones-S
Memo Books-S
Mending Materials-S
Mesh, Steel Wire-S
Metabolism Apparatus-E
Metal Polishes-S
Metal Working Machinery-E
Metal Working Tools, Small,
 Hand Operated-S
Metals, Die Casting-S
Metals, Laboratory-S
Metals, Linotype-S
Meter Sticks-S
Meters, Watt, Laboratory Type-E
Microfilm Readers and Viewers
 for Office Use-E
Micrometers, in Sets-E
Micrometers, not in Sets-S
Microprojectors-E
Microscopes-E
Milk Cans-S
Milking Machines-E
Milliammeters-E
Milling Machines—Bench or
 Floor-E
Millivoltmeters-E
Mimeograph Machines-E
Mimeograph Paper-S
Mineral Wool-S
Minerals, Laboratory-S
Minute Books-S
Mirror Frames-S
Mirrors, Large Wall-E
Mirrors, Small-S
Mitre Boxes-E
Mixers, Electric-E
Modeling Clay-S
Modeling Tools-S
Models, Shop and Laboratory-E
Molding, Metal-S
Mop Pails-S
Mop Trucks-E
Mop Wringers-S
Mops-S
Mortar-S
Mortisers-E

Moss-S
Motion Picture Projectors-E
Motor Analyzers-E
Motor Generator Sets-E
Motor Vehicle Parts-S
Motor Vehicles-E
Motorcycles-E
Motors, Integral Parts of Larger
 Units-S
Motors, not Integral Parts of
 Larger Units-E
Mounting Boards-S
Mouse Traps-S
Mowers, Lawn-E
Mucilage-S
Music Stands-E
Music, Sheet-S
Musical Instruments-E
Muslin-S
Mustard-S

N

Nail Polishes-S
Nails-S
Napkins-S
Napkins, Sanitary-S
Neatsfoot Oil-S
Needles-S
Needles, Hypodermic-S
Negative Racks-S
Negative Tanks-S
Nets, Cloth-S
Nets, Steel-E
Newspapers-S
Nibbling Machines-E
Nickel Polishes-S
Noise and Field Strength
 Meters-E
Notebook Covers-S
Notebooks-S
Nozzles, Hose-S
Numbering Machines, Power-E
Numbering Machines, Small
 Hand-S
Nuts-S

O

Oakum-S
Oars-S
Office Composing Machines,
 Varitypes, etc.-E

Office Furniture-E
Ohmmeters-E
Oil-S
Oil Cans-S
Oilcloth-S
Ointments-S
Oleomargarine-S
Openers, Letter-S
Ophthalmic Frames-S
Optical Discs-E
Organs-E
Oscillographs-E
Outlets, Electrical-S
Outline Maps-S
Output Meters-E
Ovens-E
Ovenware Dishes-S
Oxygen-S

P

Packing-S
Padding-S
Padlocks-S
Pads, Chair-S
Pads, Desk-S
Pads, Ink-S
Pads, Stamp-S
Pads, Typewriter-S
Pads, Writing-S
Pails-S
Paint Brushes-S
Paint Drier-S
Paint Remover-S
Paint Spraying Outfits-E
Paints-S
Palettes-S
Pamphlets-S
Pans-S
Pantographs-S
Paper-S
Paper Clips-S
Paper Cups-S
Paper Cutters-E
Paper Fasteners-S
Paper Napkins-S
Paper Punches-S
Paper Towels-S
Paraffin-S
Parts, Radio, Resistors, Tubes,
Transformers, etc.-S
Parts, Repair-S

Paste-S
Paste Brushes-S
Pasteboard-S
Pasteboard Boxes-S
Pastries-S
Pastry Cutters-S
Patching Compounds-S
Patterns-S
Peat Moss-S
Peelers, Electrical-E
Peelers, Hand-S
Pen Points-S
Pencil Sharpeners-S
Pencils-S
Pencils, Mechanical-S
Penholders-S
Penknives-S
Pennants-S
Pens-S
Percolators, Coffee, Electric-E
Periodicals-S
Permanent Waving Machines-E
Pestles-S
Phonograph Needles-S
Phonograph Record Albums-S
Phonograph Records-S
Phonographs-E
Photocopying Apparatus-E
Photoelectric Cells-S
Photoengraving Apparatus-E
Photograph Mounts-S
Photographic Lenses-S
Photographs-S
Photometers-E
Piano Parts-S
Pianos-E
Picks-S
Picture Frames-S
Picture Wire-S
Pictures, Large Wall-E
Pigments-S
Pillows-S
Ping Pong Sets-S
Pinking Shears-S
Pins-S
Pipe-S
Pipe Dies, in Sets-E
Pipe Dies, not in Sets-S
Pipe Fittings-S
Pipe, Steel-S

Pipettes-S
Piston Rings-S
Pistons-S
Pitchers-S
Pitch Pipes-S
Pitchforks-S
Plant Cutters-S
Planers, Power-S
Planes, Hand-S
Planing Machines,
 Photoengravers-E
Plaques, Permanent-E
Plaster-S
Plaster, Adhesive-S
Plastic Wood-S
Plate Glass-S
Plates-S
Plates, Addressing Machine-S
Plates, Battery-S
Plates, Bench-E
Plates, Book-S
Plates, Hot-E
Plates, Lantern Slide-S
Plates, Photographic-S
Platforms-E
Pliers-S
Plows, Field-E
Plows, Snow-E
Plugs, Drain-S
Plugs, Spark-S
Plumbing and Heating Valves-S
Plumbing Fixture Fittings and
 Trim-S
Plumbs-S
Plungers, Drain-S
Pockets, Book-S
Pointers-S
Points, Drill-S
Polarimeters-E
Polariscopes-E
Poles-S
Poles, Climbing-S
Polishes-S
Portfolios, Leather-S
Postal Meters-E
Posters-S
Posts-S
Pot Cleaners-S
Potato Peelers, Large Machine-E
Pots-S

Pottery-S
Powders-S
Power Sprayers and Dusters-E
Preservatives-S
Presses, Arbor-E
Presses, Book, Bookbinders-E
Presses, Cylinder, Flat Bed,
 Printing-E
Presses, Engraving-E
Presses, Letter-E
Presses, Lithographic or Offset
 Printing-E
Presses, Power-E
Presses, Punch, Foot Power-E
Printed Materials-S
Printing Cases-E
Printing Frames-E
Printing Ink-S
Printing Materials-S
Printing Presses-E
Printing Sets, Rubber-S
Printing Type-S
Prisms-S
Projectors, Motion Picture-E
Projectors, Still-E
Protractors-S
Pruners, Hand-S
Pruners, Power-E
Psychrometers-S
Public Address Systems,
 Portable-E
Pulleys-S
Pumice-S
Punches-S
Push Buttons-S
Push Carts-E
Putty-S
Pyrometers-E

Q

Quinine-S
Quivers, Arrow-S

R

Rackets, Badminton-S
Rackets, Tennis-S
Radio Receiving Sets-E
Radio Transmitters-E
Radio Tubes-S
Raffia-S
Rags-S

Rakes, Garden-S
 Rakes, Window-E
 Ranges, Cooking-E
 Rasps-S
 Rattan-S
 Reamers-S
 Receptacles-S
 Record Books-S
 Record Forms-S
 Record Players-E
 Recorders, Sound-E
 Recording Tape and Wire-S
 Records, Phonograph-S
 Reeds-S
 Reels, Hose-S
 Reels, Motion Picture Film-S
 Reference Books-E
 Reflectors, Parabolic-S
 Refracting Apparatus-E
 Refrigerators, Electric or Ice, not
 Built-in-E
 Registers, Cash-E
 Registers, Printed-S
 Regulating Valves-S
 Regulators, Voltage-S
 Relief Maps-S
 Repair Parts-S
 Report Forms-S
 Resistors-S
 Respirators-S
 Retorts, Glass Laboratory-S
 Ribbons, Adding Machine-S
 Ribbons, Addressing Machine-S
 Ribbons, Cloth-S
 Ribbons, Typewriter-S
 Ring Toss, Games-S
 Rings, Carrom-S
 Rings, Flying-E
 Rings, Key-S
 Rivets-S
 Rock, Crushed-S
 Roller Bearings-S
 Rollers, Ink-S
 Rollers, Lawn-E
 Roofing Materials-S
 Rope-S
 Rosin-S
 Rotten Stone-S
 Rouge-S
 Routers, Plate, Photoengraving-E

Rowboats-E
 Rubber Goods-S
 Rubbish Cans-S
 Rugs, Room Size-E
 Rugs, Scatter-S
 Rulers-S
 Rules, Shrink and
 Circumference-S

S

Saccharimeters-E
 Safes-E
 Safety Glass-S
 Safety Pins-S
 Salts-S
 Sand-S
 Sanding Machines-E
 Sandpaper-S
 Sandwich Boards-S
 Sanitary Napkins-S
 Sash, Combination Screen and
 Storm-S
 Sash Cords-S
 Sash, Screen-S
 Sash, Storm-S
 Saucers-S
 Saw Blades-S
 Saw Frames-S
 Sawdust-S
 Saws, Band-E
 Saws, Hand-S
 Saws, Circular-E
 Saws, Power Hack-E
 Scales, Beam Balance-E
 Scales, Draftsmen's-S
 Scales, Spring-S
 Scapels-S
 Scissors-S
 Scoop Shovels, Hand-S
 Scouring Powders-S
 Scrapers, Hand-S
 Screen Doors-S
 Screens, Projection, Portable-E
 Screens, Window-S
 Screw Extractors-S
 Screw Eyes-S
 Screw Hooks-S
 Screwdrivers-S
 Screws-S
 Scrubbing Compounds-S
 Scrubbing Machines-E

Scythes-S
 Sealers, Envelope-E
 Seasonings-S
 Seats-E
 Sectional Bookcases-E
 Sedatives-S
 Seed, Grass-S
 Separators, Battery-S
 Serums-S
 Serving Trays-S
 Settees-E
 Sewing Machines-E
 Shakers, Laboratory-E
 Shampoo-S
 Shapers, Bench and Floor-E
 Shapers and Routers-E
 Sharpeners, Pencil-S
 Shears, Hand-operated-S
 Shears, Power-operated-E
 Sheaves-S
 Sheet Metal-S
 Sheet Music-S
 Sheeting-S
 Shellac-S
 Shelving Materials-S
 Shingles-S
 Shock Absorbers-S
 Shoes and Boots-S
 Shopcoats-S
 Shorthand Writing Machines-E
 Shovels, Hand-S
 Shower Fittings-S
 Shrubs-S
 Shuffleboard Sets-S
 Shuttlecocks-S
 Siding, Sheet Metal-S
 Sifters-S
 Signs-S
 Silk Screen Printing Apparatus,
 Complete Units-S
 Silver Polishes-S
 Silverware-S
 Sink Fittings-S
 Skillets-S
 Skis-S
 Slats-S
 Sledge Hammers-S
 Slicers, Bread, Mechanical-E
 Slide Rules-S
 Slides, Lantern-S
 Slides, Microscope-S
 Slides, Projector-S
 Snaps-S
 Sneakers-S
 Snips-S
 Snow Shovels, Hand-S
 Soap Dispensers-S
 Soaps-S
 Soccer Balls-S
 Soccer Shoes-S
 Socket Wrench Sets-E
 Sockets, Wrench-S
 Socks, Pairs-S
 Soda, Baking-S
 Sodding-S
 Softballs-S
 Softeners, Waters, Chemical-S
 Soil-S
 Soil Penetrometers-E
 Soil Test Molds-E
 Soldering Coppers-S
 Soldering Materials-S
 Solvents-S
 Sound Recorders-E
 Spades-S
 Spading Forks-S
 Spark Plug Cleaning Machines-E
 Spark Plugs-S
 Spatulas-S
 Specimens, Laboratory-S
 Spectroscopes-E
 Sphygmomanometers-E
 Spikes-S
 Spirits-S
 Spirometers-E
 Splints-S
 Spokes-S
 Spokeshaves-S
 Sponges-S
 Spoons-S
 Spotlights-S
 Spray Mixtures-S
 Sprayers, Hand-S
 Sprayers, Power-E
 Spreaders, Manure-E
 Spreaders, Tire-E
 Spreads, Bed-S
 Springs-S
 Springs, Furniture-S
 Sprinklers, Lawn, Movable-S

Sprockets-S
 Squares-S
 Squeegees-S
 Stacks, Book-E
 Stadia Rods-E
 Stadiometers-E
 Staff Liners, Music-S
 Stain Removers-S
 Stains-S
 Stakes-S
 Stamp Pads-S
 Stamping Machines, Power-E
 Stamping Machines, Small
 Hand-S
 Stamps, Rubber-S
 Standards, Junp-E
 Stands, Calendar-S
 Stands, Chart-E
 Stands, Engine Repair-E
 Stands, Umbrella-E
 Staplers, Foot or Power
 Operated-E
 Staplers, Small Hand-S
 Staples-S
 Starch-S
 Starters, Electric-S
 Stationery-S
 Statuary-E
 Steam Packing-S
 Steel Measuring Tapes-S
 Steel, Sheet-S
 Steel Wool-S
 Stencil Correction Fluid-S
 Stencils-S
 Stenographers' Notebooks-S
 Stereoscopes-E
 Sterile Gauze-S
 Sterilizers-E
 Sticks, Composing-S
 Sticks, Hockey-S
 Stilts, Sport-S
 Stitchers-E
 Stock Records-S
 Stockings-S
 Stones, Printers-E
 Stools-E
 Stop Watches-S
 Stoppers-S
 Stops, Bench-S
 Storage Batteries-S

Stoves-E
 Straight Edges-S
 Strainers-S
 Straws, Drinking-S
 Stretchers-S
 Strings-S
 Striking Bag Outfits-E
 Stylus-S
 Sunglasses-S
 Supply Cases-E
 Supporters, Athletic-S
 Surface Hardened Blocks-S
 Surgical Instruments, Small-S
 Surgical Powders-S
 Swages-S
 Switch Boxes-S
 Switches, Electric-S
 Synchronizers, Camera-S
 Syringes-S
 Syrup-S

T

Table Protectors-S
 Table Tennis Balls-S
 Table Tennis Rackets-S
 Tablecloths-S
 Tables-E
 Tables, Computing-S
 Tablets, Medicinal-S
 Tablets, Writing-S
 Tabs, Index-S
 Tabulating Machines-E
 Tack Hammers-S
 Tacks-S
 Tags-S
 Talcum Powder-S
 Tanks, Bulk Storage, not Integral
 Parts of Buildings or Building
 Services-E
 Tape-S
 Tape Measures-S
 Tapes, Measuring-S
 Taps-S
 Tar Roofing and Siding-S
 Targets, Archery-S
 Team Uniforms-S
 Television Sets-E
 Television Tubes-S
 Tennis Balls-S
 Tennis Court Nets, Cord-S
 Tennis Court Nets, Steel-E

Tennis Rackets-S
Tents, Wall-E
Tents, Shelter-S
Terminals, Battery-S
Test Tube Brushes-S
Test Tube Racks-S
Test Tubes-S
Tests, Achievement-S
Textbooks-S
Theatrical Costumes-S
Theodolites and Tripods-E
Thermographs-E
Thermometers-S
Thermostats-S
Thimbles-S
Thinners-S
Threads-S
Throat Applicators-S
Thumb Tacks-S
Tickets-S
Tile, Drain-S
Timers-S
Tin Cans-S
Tin Cutters-S
Tinware-S
Tire Chains-S
Tires and Tubes-S
Tissues, Cleansing-S
Toasters, Electric-E
Toggle Bolts-S
Toilet Paper-S
Tokens-S
Tongs-S
Tongue Depressors-S
Tool Sets, Hand-E
Tools, Hand, not in Sets-S
Topsoil-S
Tow Bars-S
Towels-S
Toys-S
Tracing Cloth-S
Tracing Paper-S
Tractors-E
Trammels-S
Transformers, Laboratory-S
Transmissions, Integral Parts of
Larger Units-S
Transmissions, note Integral
Parts of Larger Units-E
Triangles, Drafting-S

Trimmers, Hedge, Hand-S
Trimmers, Hedge, Power-E
Tripods, Camera-E
Trophies-S
Trowels-S
Trucks, Hand-E
Trucks, Motor-E
Tubes, Inner-S
Tubes, Radio-S
Tubes, Television-S
Tubing Materials-S
Tumblers, Glass-S
Tuning Forks-S
Tunnels, Models, Wind-E
Turpentine-S
Tweezers-S
Twine-S
Type Cases-E
Type Casting Machines-E
Type Cleaner-S
Type Liners-S
Type, Matrix-S
Type, Printing-S
Typewriter Brushes-S
Typewriter Covers-S
Typewriter Desks-E
Typewriter Ribbons-S
Typewriters-E

U

Umbrella Stands-E
Unguents-S
Uniforms-S
Upholstering Materials-S
Urns, Coffee-E
Urns, Flower-S
Utensils-S

V

Vacuum Bottles-S
Vacuum Cleaners-E
Vacuum Tube Voltmeters-E
Valve Parts-S
Valves-S
Vaporizers, Electric-S
Varnish Driers-S
Varnish Removers-S
Varnishes-S
Vases-S
Vaulting Poles-S
Vegetables-S

Vending Machines-E
Vibrographs-E
Vines-S
Vises, Bench-E
Vises, Small Hand-S
Vision Charts-S
Volleyball Nets-S
Volleyballs-S
Voltmeters-E

W

Wagons-E
Wall Brushes-S
Wallboard-S
Wallpaper-S
Washbasins-S
Washcloths-S
Washers, Rubber and Leather-S
Washers and Dryers,
Photographic-E
Washing Machines-E
Washing Powders-S
Washtubs-S
Waste, Machinists, etc.-S
Wastebaskets-S
Watch Crystals-S
Watches, Stop-S
Watchmen's Time Clocks-E
Water, Distilled-S
Water Color Brushes-S
Water Coolers-E
Water Glasses-S
Water Meters, Laboratory
Type-E
Water Softeners-S
Watt Meters, Laboratory Type-E
Wave Meters and Wave
Analyzers-E
Wax Crayons-S
Waxes, Liquid-S
Waxes, Paste-S
Waxes, Sealing-S
Waxing Machines-E
Weaving Machines-E

Weighing Scales, Beam-E
Weighing Scales, Small Spring-S
Weights-S
Welding Apparatus-E
Welding Rods-S
Wheel Straightening
Apparatus-E
Wheelbarrows-E
Wheels, Automobiles-S
Wheels, Emery-S
Wheels, Pottery-E
Whetstones-S
Whiskbrooms-S
Whistles-S
Window Glass-S
Window Screens-S
Window Shades-S
Window Working Safety Belts-S
Wipers-S
Wire-S
Wood, Plastic-S
Wood Fillers-S
Wood Preservatives-S
Wood Stains-S
Wool-S
Wool, Glass-S
Wool, Steel-S
Work Benches-E
Work Tables-E
Wrapping Paper-S
Wrenches, in Sets-E
Wrenches, not in Sets-S
Writing Paper-S

X

X-Ray Machines-E

Y

Yard Benches-E
Yard Brooms-S
Yardsticks-S
Yarn-S

Z

Zinc-S

GLOSSARY OF TERMS

This chapter contains definitions of terms used in this handbook and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically for convenience of reference.

ACCOUNT—A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

ACCOUNTING PERIOD—A period at the end of which and for which financial statements are prepared; for example July 1 to June 30.

ACCOUNTS PAYABLE—Unpaid balances or invoices against a school district which are due and owing to private persons, firms, governmental units, or others.

ACCOUNTS RECEIVABLE—Amounts owed to the school district by private persons, firms, governmental units, or others.

ACCRUED EXPENSES—Expenses which have been incurred and have not been paid as of a given date.

ACCRUED INTEREST—Interest accumulated between interest dates but not yet due.

ACCRUED LIABILITIES—Amounts owed but not yet due; for example, accrued interest on bonds or notes.

ACCRUED REVENUE—Levies made or other revenue earned and not collected regardless of whether due or not.

ADMINISTRATION—Those activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are systemwide and not confined to one school, subject or narrow phase of school activity.

ADMINISTRATIVE UNIT, LOCAL BASIC—An administrative unit at the local level which exists primarily to operate schools or to contract for school services. Normally, taxes can be levied against such units for school purposes. These units may or may not be coterminous with county, city or town boundaries.

ADULT EDUCATION, PUBLIC—Those organized public educational programs, other than regular full-time and summer elementary and secondary day school, community college, and college programs, which provide opportunity for adults and out-of-school youth to further their education, regardless of their previous educational attainment. Only those programs which have as their primary purpose the development of skills, knowledge, habits, or attitudes are included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable

learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods are not included.

AGGREGATE DAYS ATTENDANCE—The sum of the days present (actually attended) of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

AGGREGATE DAYS MEMBERSHIP—The sum of the days present and absent of all pupils when school was actually in session during the year. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

ALLOT—to divide an appropriation into amounts for certain periods or for specific purposes.

ALLOTMENT—The amount allotted for a certain period or purpose.

AMORTIZATION OF DEBT—Gradual payment of an amount owed according to a specified schedule of times and amounts.

APPROPRIATION—An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

APPROPRIATION, SCHOOL—Money received out of funds set aside periodically by the appropriating body for school purposes; which funds have not been specifically collected as school taxes.

ASSETS—The entire property owned by a school district.

AUDIT—The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

AUDITED VOUCHER—A voucher which has been examined and approved for payment.

AVERAGE DAILY ATTENDANCE, ADA—In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

AVERAGE DAILY MEMBERSHIP, ADM—In a given school year, the average daily membership for a given school is the aggregate days membership of the school divided by the number of days school was actually in session. Only days on which pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the sum of the average daily memberships obtained for the individual schools.

BALANCE SHEET—A summarized statement, as of a given date, of the financial condition of a school district (or a fund) showing assets, liabilities and surplus.

BOARD OF EDUCATION, PUBLIC—The elected body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are called school boards.

BOND—A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND ATTORNEY—The attorney who approves the legality of a bond issue.

BOND DISCOUNT—The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

BOND PREMIUM—The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

BONDED DEBT—The part of the school district debt which is covered by outstanding bonds of the district.

BOOK VALUE—Value as shown by books of account.

BUDGET—A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGETARY ACCOUNTS—Those accounts necessary to reflect budget operations and conditions.

BUDGETARY CONTROL—The control or management of the business affairs of the school district in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

BUILDING—One continuous structure which may or may not be connected with other structures by passageways. It includes the building itself and the plumbing, heating, ventilating, mechanical and electrical work; and lockers, cabinets, and shelves which are built into the building. Two structures connected by a breezeway, a covered walkway, or tunnel would be two buildings.

CAPITAL OUTLAY—An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Includes installment or lease payments on property which have a terminal date and result in the acquisition of property.

CASH—Currency, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash; and bank deposits.

CASH BASIS—The basis of accounting under which revenues are recorded only when actually received and only cash disbursements are recorded as expenditures.

CASH DISCOUNT—An allowance received or given if payment is completed within a stated period. The term is not to be confused with "trade discount."

CHECK—A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to his order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check. It shows the propriety of a payment and is an order to pay.

CLASSIFICATION, CHARACTER—As applied to expenditures, this term has reference to the period of time—past, present, or future—which the expenditure is presumed to benefit. Classifications according to character are: current expense, capital outlay, and debt service.

CLASSIFICATION, FUNCTION—As applied to expenditures, this term has reference to a group of services aimed at accomplishing a certain purpose or end; for example, Administration, Instruction, Operation of Plant.

CLASSIFICATION, OBJECT—As applied to expenditures, this term has reference to an article or service purchased; for example, personal services, contracted services, materials and supplies.

CODING—A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COMMUNITY SERVICES—Those services which are provided by the local administrative unit for the community as a whole or some segment of the community and which are not restricted to the public schools or adult education programs.

CONSULTANT—A resource person who provides assistance to the regular personnel through conference, demonstration, research, or other means. There are two types of consultants; those retained on a temporary basis and those who are permanently employed.

CONTINGENT FUND—Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

CONTINGENT LIABILITIES—Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal and unsettled disputed claims.

CONTRACTED SERVICES—Services rendered by personnel who are not on the payroll of the school district, including all related expense covered by the contract.

CONTROLLING ACCOUNT—An account usually kept in the general ledger in which the postings to a number of identical, similar, or related accounts are summarized so that the balance in the controlling account equals the sum of the balances of the detailed accounts. The controlling account serves as a check on the accuracy of the detailed account postings and summarizes the expenditures in relation to the budget estimates.

COST—The amount of money or money's worth given for property or services. Costs may be incurred even before money is paid, that is, as soon as a liability is incurred. Ultimately, however, money or money's worth must be given in exchange. Again, the cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of part or all of the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used.

COST ACCOUNTING—That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST LEDGER—A subsidiary record wherein each project, job, production center, process, operation, product or service is given a separate account under which all items of its cost are posted in the required detail.

COST UNIT—The unit of product or service whose cost is computed.

CURRENT—As used in this handbook, the term has reference to the fiscal year in progress.

CURRENT ASSETS—Those assets which are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and taxes receivable which will be collected within about a year from the balance sheet date.

CURRENT EXPENDITURES PER PUPIL—Current expenditures for a given period of time divided by a pupil unit of measure.

CURRENT EXPENSE—Any expenditure except for capital outlay and debt service.

- CURRENT EXPENSE, TOTAL**—The total of all expenditures made during a given period of time except for capital outlay and debt service.
- CURRENT FUNDS**—Money received during the current fiscal year from revenue receipts which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.
- CURRENT LIABILITIES**—Liabilities which are payable within a relatively short period of time, usually no longer than a year.
- CURRENT LOANS**—A loan payable in the same fiscal year in which the money was borrowed.
- CURRENT YEAR'S TAX LEVY**—Taxes levied for the current fiscal period.
- DAY IN SESSION**—A day on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session.
- DAY OF ATTENDANCE**—A day of attendance is one in which a pupil is present for the full day under the guidance and direction of a teacher while school is in session. When a pupil is present for only part of the day, it should be considered as a partial day of attendance in the same proportion that his time present at school bears to the total length of the school day.
- DEBT SERVICE**—Expenditures for the retirement of debt and expenditures for interest on debt, except interest of current loans.
- DEFICIT**—The excess of the obligations of a fund over the fund's resources.
- DELINQUENT TAXES**—Taxes remaining unpaid on and after the date on which they become delinquent by statute.
- DEPRECIATION**—Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy or obsolescence.
- DIRECT EXPENSES**—Those elements of cost which can be easily, obviously, and conveniently identified with specific activities, as distinguished from those costs incurred for several different activities and whose elements are not readily identifiable with specific activities.
- DOUBLE ENTRY**—A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.
- EARNED INTEREST**—Interest collected or due.

ENCUMBRANCES—Purchase orders, contracts and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is set up.

EQUIPMENT—A material item of a non-expendable nature, such as a built-in facility, a movable or fixed unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), an instructional skill-training device, or a set of small articles, whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic of and definable for items of its class.

ESTIMATED REVENUE—If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period; if the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

EXPENDITURES—If accounts are kept on the cash basis, this includes only actual disbursements for these purposes. (Transfers between funds, exchanges of cash for other current assets such as the purchase of stores and investment of cash in U.S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures and the repayment of the principal of current loans are not considered as expenditures.)

FACE VALUE—As applied to securities, this term designates the amount of the liability stated in the security document.

FEDERAL AID FOR EDUCATION—Any grant made by the Federal Government for the support of education.

FIDELITY BOND—A bond guaranteeing the school district against losses resulting from the actions of the treasurer, employees or other persons of the district.

FISCAL PERIOD—Any period at the end of which a school district determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school districts is July 1 through June 30.

FIXED ASSETS—Land, buildings, machinery, furniture and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FIXED CHARGES—Charges of a generally recurrent nature which are not readily allocable to other expenditure categories. They consist of such charges as school board contributions to employee retirement, insurance and judgments, rental of land and buildings and interest on current loans.

FLOATING DEBT—Liabilities (except bonds) payable on demand or at an early date; for example, accounts payable, bank loans, notes or warrants.

FOOD SERVICES—Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities.

FULL-TIME EQUIVALENCE—The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position with "1" representing one full-time position. It may be expressed as a percentage or as a fraction. It is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position. When expressed as a percentage, it should be to the nearest tenth.

FUND—A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

FUND, ENDOWMENT—A fund from which the income may be expended, but whose principal must remain intact.

FUND, GENERAL—The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose and consists of all school money not specifically designated for some particular purpose.

FUND, PERMANENT SCHOOL—Money, securities, or lands which have been set aside as an investment for public school purposes of which the income but not the principal may be expended. These funds have, in most cases, been derived from the sale of State school lands set aside by the Federal and/or State Government, rents and royalties, and from surplus revenue returned to the State by the Federal Government. In some instances, there may be endowment funds for individual schools.

FUND, REVOLVING—A fund provided to carry out a cycle of operations. The amounts expended from the fund are restored from earnings from operations or by transfers from other funds so that it remains intact, either in the form of cash, receivables, inventory or other assets. These funds are also known as reimbursable funds.

FUND, SINKING—Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

FUND, SPECIAL—Any fund other than the general fund.

FUND ACCOUNTS—All accounts necessary to set forth the financial operations and financial condition of a fund.

FUNDING—The conversion of judgments and other floating debt into bonded debt.

GENERAL LEDGER—A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the school district. General ledger accounts may be kept for any group of items of receipts or expenditures on which an administrative officer wishes to maintain a close check.

GIFT—Money received from a philanthropic foundation, private individual or private organization for which no repayment or special service to the contributor is expected.

GRANT, PUBLIC—A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

GROSS FLOOR AREA—The sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections.

IMPREST SYSTEM—A system for handling disbursements whereby a fixed amount of money is set aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed, and the cash is replenished for the amount of the disbursements ordinarily by check drawn on the fund or funds from which the items are payable. The total of cash plus unreplenished disbursements must always equal the fixed sum of cash set aside.

INDIRECT EXPENSES—Those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. For example, the custodial staff may clean corridors in a school building which is used jointly by administrative, instructional, maintenance and attendance personnel. In this case, a part of custodial salaries is an indirect expense of each service using the corridors. However, it is impossible to determine readily or accurately the amount of salary to charge each of these services.

INSTRUCTION—The activities dealing directly with the teaching of students or improving the quality of teaching.

INTEREST—A fee charged a borrower for the use of money.

INTERFUND TRANSFERS—Money which is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the school district.

INTERNAL CONTROL—A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. For example, under such a system, the employees' work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Again, under such a system, the procedures to be followed are definitely

laid down and such procedures call for proper authorizations by designated officials for all actions to be taken.

INVENTORY—A detailed list of record showing quantities, descriptions, values, and, frequently, units of measure and unit prices of property on hand at a given time.

INVESTMENTS—Securities or other property in which money is put at interest either temporarily or permanently.

INVOICE—An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

JOURNAL—Any form in which the financial transactions of the school district are formally recorded for the first time, such as the cash receipts book, check register and journal voucher.

JOURNAL VOUCHER—A paper or form on which the financial transactions of the school district are authorized and from which any or all transactions may be entered in the books. By means of the journal voucher, the budget may be put into operation and expenditures made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds, and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

JUDGMENT—An amount to be paid or collected by the school district as the result of a court of decision.

KINDERGARTEN—A group or class that is organized to provide educational experiences for children for the year immediately preceding the first grade and conducted during the regular school year. In some school systems these groups may be called "preprimary," "junior primary," etc.

LEVY—(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITIES—Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

MAINTENANCE OR PLANT (Plant Repairs and Repairs and Replacements of Equipment)—Those activities which are concerned with keeping the grounds, buildings and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MEMBERSHIP—A pupil is a member of a class or school from the date he presents himself at school and is placed on the current roll until he permanently leaves the class or school for one of the causes rec-

ognized as sufficient by that State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent. This term is also known as the number belonging.

MEMORANDA ACCOUNT—An informal record of a school district transaction that cannot be recorded under the regular financial accounts but for which a record is desired.

NET EXPENDITURE—The actual outlay of money by the school district for some service or object after the deduction of any discounts, rebates, reimbursements or revenue produced by the service or activity.

NURSERY SCHOOL—A beginning group or class that is organized to provide educational experiences for children for the year immediately preceding the kindergarten and conducted during the regular school year. These groups are sometimes called "preschool groups," "child care centers," "cooperative nursery schools," etc.

OBLIGATIONS—Amounts which the school district will be required to meet out of its resources, including both liabilities and encumbrances.

OPERATION OF PLANT—Those activities which are concerned with keeping the physical plant open and ready for use. It includes cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards and other such housekeeping activities as are repeated somewhat regularly: daily, weekly, monthly or seasonally. It does not include repairing.

PAYROLL—A list of individual employees entitled to pay, with the amounts due to each for personal services rendered.

PENSION SYSTEM—A free retirement plan whereby persons leaving service in the educational system because of age, disability or length of service receive payments from funds to which they have not contributed. Payments are made in the form of an annuity.

PERSONNEL, ADMINISTRATIVE—Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction and control of the affairs of the school district that are system-wide and not confined to one school, subject or narrow phase of school activity; for example, superintendent of schools, business manager and accountant.

PERSONNEL, CLERICAL—Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This also includes stock clerks, shipping clerks, etc.

PERSONNEL, FULL-TIME—School employees who occupy positions the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

- PERSONNEL, GUIDANCE**—Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classify here: Counselors, deans, placement counselors, guidance specialists and similar personnel. This refers to both certificated and non-certificated personnel.
- PERSONNEL, HEALTH**—Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.
- PERSONNEL, INSTRUCTIONAL**—Those who render direct and personal services which are in the nature of teaching, or the improvement of the teaching-learning situation. Included here are: consultants or supervisors of instruction, principals, teachers (including teachers of homebound), guidance personnel, librarians and psychological personnel. Attendance personnel, health personnel, and clerical personnel should not be included as instructional personnel.
- PERSONNEL, MAINTENANCE**—Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings and equipment.
- PERSONNEL, OPERATIONAL**—Personnel on the school payroll who are primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such work except repairing, which is repeated somewhat regularly: daily, weekly, monthly or seasonally.
- PERSONNEL, PART-TIME**—Personnel who occupy positions the duties of which require less than full-time service. This includes those employed full-time for part of the school year and part-time for part of the school year.
- PERSONNEL, PSYCHOLOGICAL**—This term applies to psychologists and psychometrists. It does not apply to psychiatrists and psychiatric social workers; they are treated as health personnel.
- PETTY CASH**—A sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amount.
- POSTING**—The act of transferring to an account in a ledger the detailed or summarized data contained in the cash receipts book, check register, journal voucher or similar books or documents or original entry.
- PREPAID EXPENSES**—Those portions of insurance premiums, rent and other expenses paid during a given fiscal year which apply to benefits to be received in succeeding years. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges.
- PRINCIPAL OF A SCHOOL**—The administrative head of a school (not school district) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school.

PRINCIPAL OF BONDS—The face value of bonds.

PRORATING—The allocation of parts of a single expenditure to two or more different accounts in proportion to the benefits which the expenditure provides for the purpose or program area for which the accounts were established.

PUBLICLY OWNED QUARTERS—Any public school facility owned by a school administrative unit or under its control through a contract to purchase. Public school facilities designed for school purposes and owned by a county or municipal unit of government, public schoolhousing authority, or similar agency are included.

PURCHASE ORDER—A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REBATES—Abatements or refunds.

RECEIPTS, NONREVENUE—Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most of the non-revenue receipts.

RECEIPTS, REVENUE—Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

RECORDS—Written statements of information which are made by a person, unit or organization for the use of that person, unit or organization.

REFUND—(a) An amount paid back or credit allowed because of an over-collection or on account of the return of an object sold; (b) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold; (c) To provide for the payment of a loan through cash or credit secured by a new loan.

REFUNDING BONDS—Bonds issued to pay off bonds already outstanding.

REGISTER—A record for the consecutive entry of a certain class of events, documents or transactions, with a proper notation of all of the required particulars. The form of register for accounting purposes varies from a one column to a multicolumnar sheet of special design whereon the entries are distributed, summarized and aggregated usually for convenient posting to the accounts.

REGISTERED WARRANT—A warrant which is registered by the paying officer for future payment on account of present lack of funds, and which is to be paid in the order of its registration. In some cases, such warrants are registered when issued; in others, when first presented to the paying officer by the holders.

REIMBURSEMENT—Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, or department, or for an individual, firm or corporation.

REMODELING—Any major permanent structural improvement to a building. It includes changes of partitions, roof structure or walls. Repairs are not included here but are included under maintenance.

REPAIRS—The restoration of a given piece of equipment, of a given building, or of grounds to original condition of completeness or efficiency from a worn, damaged or deteriorated condition.

REPLACEMENT OF EQUIPMENT—A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped, or written off the record, and serving the same purpose as the replaced unit in the same way.

REPORTS—Written statements of information which are made by a person, unit or organization for the use of some other person, unit or organization.

REQUISITION—A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE—An amount set aside for some specified purpose.

RETIREMENT FUND SYSTEM—A plan whereby a fund of money, built up through contributions from participants and other sources, is used to make regular payments to those who retire from service in the educational system by reason of age, disability or length of service.

SALARY—The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district. Payments for sabbatical leave are also considered as salary.

SCHOOL—A division of the school system consisting of a group of pupils composed of one or more grade groups, organized as one unit with one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

SCHOOL, ELEMENTARY—A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this handbook this term includes kindergartens and nursery schools if they are under the control of the local board of education.

SCHOOL, JUNIOR HIGH—A separately organized secondary school intermediate between elementary and senior high school.

SCHOOL, JUNIOR-SENIOR HIGH—A secondary school organized on a junior-senior basis and administered under one head as one unit.

SCHOOL, PRIVATE OR NONPUBLIC—A school established by an agency other than the State or its subdivisions which is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

SCHOOL, PUBLIC—A school operated by publicly elected or appointed school officials in which the program and activities are under the control of these officials and which is supported by public funds.

SCHOOL, REGULAR 4-YEAR HIGH—A 4-year high school immediately following elementary school in an 8-4 plan. This does not include vocational or trade high schools.

SCHOOL, SECONDARY—In this handbook a secondary school comprises any span of grades beginning with the next grade following the elementary school and ending with or below grade 12, including junior high schools, the different types of high schools, and vocational or trade high schools.

SCHOOL, SENIOR HIGH—A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system.

SCHOOL, SUMMER—The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

SCHOOL, VOCATIONAL OR TRADE HIGH—A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semi-skilled trades or occupations. It includes such schools whether federally aided or not. Departments of other types of high schools which offer courses as the commercial, agricultural, home economics, industrial arts and other applied art courses would not be considered as separately organized vocational high schools.

SCHOOL BUS—A vehicle with a manufacturer's rated seating capacity of 12 or more.

SCHOOL DISTRICT—This term is used synonymously with the term "local basic administrative unit."

SCHOOL PLANT—The site, buildings and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL PLANT, COMBINED ELEMENTARY AND SECONDARY—A school plant which houses both an elementary school and a secondary school.

SCHOOL SITE—The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and playfields.

SECURITIES—Bonds, notes, mortgages or other forms of negotiable or non-negotiable instruments.

SERIAL BONDS—Issues redeemable by installments, each of which is to be paid in full ordinarily out of revenues of the fiscal year in which it matures, or revenues of the preceding year.

STATE AID FOR EDUCATION—Any grant made by a State government for the support of education.

STORES—Goods on hand in store rooms subject to requisition.

STUDENT-BODY ACTIVITIES—Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of adults, and are not part of the regular instructional program.

SUPERVISORS OF INSTRUCTION—School personnel who have been delegated the responsibility of assisting teachers in improving the learning situation and instructional methods.

SUPPLY—A material item of an expendable nature that is consumed, worn out or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND—A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

SURPLUS—The excess of the assets of a fund over its liabilities; or if the fund has also other resources and obligations, the excess of resources over obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context.

TAX ANTICIPATION NOTES—Notes (sometimes called "warrants") issued in anticipation of collection of taxes, usually retirable only from tax collections anticipated with their issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

TAXES—Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

TAXES RECEIVABLE—The uncollected portion of taxes which a governmental unit has levied.

TEACHER—A person employed to instruct pupils or students in a situation where the teacher and the pupils or students are in the presence of each other. This term is not applied to principals, librarians or other instructional personnel in this handbook.

TERM BONDS—Bonds of the same issue, usually maturing all at one time and ordinarily to be retired from sinking funds.

TEXTBOOKS—Books obtained primarily for use in certain classes, grades or other particular student groups rather than for general school use.

TRADE DISCOUNT—An allowance usually varying in percentage with volume of transactions, made to those engaged in certain businesses and allowable irrespective of the time when the account is paid. The term should not be confused with "cash discount."

TRANSFER VOUCHER—A voucher authorizing posting adjustments and transfers of cash or other resources between funds or accounts.

UNAPPROPRIATED SURPLUS—That portion of the surplus of a given fund which is not segregated for specific purposes.

UNENCUMBERED BALANCE OF APPROPRIATION OR ALLOTMENT—That portion of an appropriation or allotment not yet expended or encumbered; the balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding encumbrances.

UNEXPENDED BALANCE OF APPROPRIATION OR ALLOTMENT—That portion of an appropriation or allotment which has not been expended; the balance remaining after deducting from the appropriation or allotment the accumulated expenditures.

UNIT COST—Expenditures for a function, activity, or service divided by the total number of units for which the function, activity or service was provided.

VEHICLE, PRIVATELY OWNED—A vehicle owned by the contractor; a vehicle partially owned by the contractor (for instance the contractor may own the chassis and the school own the body); or a car used by a parent who is paid from public funds to transport his own children and sometimes other children to schools.

VEHICLE, SMALL—A vehicle with a manufacturer's rated seating capacity of less than 12.

VEHICLE, TRANSPORTATION SERVICE—A service truck, gasoline truck, car of supervisor or other such vehicle not used for carrying pupils if at least half of its use is for the pupil transportation program.

VISITING TEACHER—Visiting teacher, home-school visitors and school social workers who bring together the home, school and community in solving the problems of individuals. Excluded are teachers for home instruction and teachers for instruction in hospitals, convalescent homes and detention homes; they are included under instructional personnel as teachers.

VOUCHER—A document which authorizes the payment of money and usually indicates the accounts to be charged.

VOUCHER SYSTEM—A system which calls for the preparation of vouchers for transactions involving payments and for the recording of such vouchers in a special book of original entry known as a voucher register in the order in which payment is approved.

WARRANT—A written order drawn by the school board or its authorized officer directing the school district treasurer to pay a specified amount to a designated payee.

WARRANT INTEREST—Interest paid on registered warrants.

WARRANTS PAYABLE—The total amount of unpaid warrants.

WORK ORDER—A written order authorizing and directing the performance of a certain task, issued to the person who is to direct the work. Among the information shown on the order are the nature and location of the job, specifications of the work to be performed and a job number which is referred to in reporting the amount of labor, materials and equipment used.

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