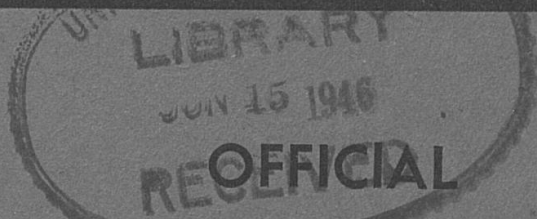


● Commonwealth of Kentucky ●  
**EDUCATIONAL BULLETIN**



**OFFICIAL**  
**MANUAL OF INSTRUCTIONS**  
**FOR**  
**THE KENTUCKY UNIFORM**  
**FINANCIAL ACCOUNTING SYSTEM**



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DEPARTMENT OF EDUCATION

JOHN FRED WILLIAMS

Superintendent of Public Instruction

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# Official Manual of Instructions

for

BOARDS OF EDUCATION,  
ADMINISTRATORS, TREASURERS AND  
SECRETARIES  
OF KENTUCKY SCHOOL DISTRICTS

*To be used with*

THE KENTUCKY UNIFORM  
FINANCIAL ACCOUNTING SYSTEM

Prepared by

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Bureau of Finance  
and

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State Department of Education

Published by order of the

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## FOREWORD

The purpose of this *Manual* is to revise the official *Kentucky Uniform Financial Accounting System* previously adopted by the State Board of Education, so as to include much additional material necessary to furnish a more complete guide for all administrative officials in keeping a State Uniform Accounting System. Further, this publication is to incorporate:

- (a) The best current national practices
- (b) Certain legal bases according to the Kentucky Revised Statutes
- (c) Some of the latest rules and regulations of the State Board of Education
- (d) The classifications of supplies and equipment
- (e) A summary of definitions of standardized school financial accounting terminology

This *Manual* conforms, insofar as our administrative and statutory limitations will permit, to the procedures, codifications and terminology recommended by the United States Office of Education and the National Committee on Municipal Accounting, as well as those used by the California State Department of Education.

This *Manual* was prepared by J. D. Falls, Chief of the Bureau of Finance, and Kenneth T. Marshall, Assistant Director of Finance, and to them sincere appreciation is extended for their professional leadership shown herein.

JOHN FRED WILLIAMS

*State 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 education code of the State of Kentucky it is made mandatory that each county and independent school 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 in conformity with the best practices throughout the 48 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 State Board of Education of Kentucky, through the recommendation of the State Superintendent of Public Instruction, has adopted the contents of this *Manual*. It will be expedient for many local districts to maintain 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. Such accounting is not "red tape." It is incumbent upon all school personnel concerned, to operate within the State School Code 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 State Superintendent of Public Instruction. Therefore, there are three chief purposes for adopting 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 "foot- ing the bills."

*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, and the school administrators and local citizens, their obligations, assets, and the soundness of the financial structure established primarily for the education of youth.

These purposes alone are sufficient to justify the adoption of a sound accounting system. Neatness and accuracy of records and re- ports tend to inspire confidence in personnel responsible for the ad- ministration and supervision of a progressive school system.

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

The instructions throughout this *Manual* are effective as of July 1, 1946. All official documents, instruments and reports after this date, should 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 Bureau of Finance, State Department of Education.

J. D. FALLS, *Chief*  
Bureau of Finance

KENNETH T. MARSHALL,  
Assistant Director of Finance

**INSTRUCTIONS FOR USING THE UNIFORM FINANCIAL  
ACCOUNTING SYSTEM FOR KENTUCKY  
SCHOOL DISTRICTS**

**PART I—SOME LEGAL AUTHORITIES OF  
SCHOOL OFFICIALS**

**I—STATE BOARD OF EDUCATION**

Section 156.070 KRS defines the powers and duties of the State Board of Education as follows: “(1) The State Board of Education shall have the management and control of the common schools . . . . . (2) The State Board of Education may, on the recommendation and with the advice of the Superintendent of Public Instruction, prescribe, print, publish and distribute at public expense such rules, regulations, courses of study, curriculums, bulletins, programs, outlines, reports and placards as it deems necessary for the efficient management, control and operation of the schools under its jurisdiction.”

A State Board Regulation, based on Sections 156.130, 156.160, 156.230, 157.050, 157.052, and 157.053 KRS—“The Superintendent of Public Instruction is hereby directed at his discretion to withhold installments of the State Per Capita and Equalization Fund from any school district of the State which fails to file or to have on file in the State Department of Education approved budgets, salary schedules, bonds, or any and all reports as required by the Statutes or the rules and regulations of the State Board of Education or for failure to file any and all information requested of such school district by the Department or any division or subdivision thereof.

**II—STATE SUPERINTENDENT**

1. *Forms and Blanks*—Section 156.160–10–11 KRS provides that the Superintendent of Public Instruction shall prepare, or cause to be prepared, and submit for approval and adoption by the State Board of Education:

“(10) Rules and regulations governing the preparation of budgets and salary schedules for the several school districts under the management and control of the State Board of Education.”

“(11) A uniform series of forms and blanks, educational and financial, including forms of contract, for use in the several school districts.”



2. *Supervision*—Section 156.200 KRS gives to the Superintendent of Public Instruction, by and through the cooperation of his assistants, the power to “receive and examine all reports required by law or by the State Board of Education and, in person or through his assistants, shall examine and advise on the expenditures, business methods and accounts of all boards of education and all institutions placed under the management and control of the State Board of Education. He shall see that all financial and educational accounts are accurately and neatly kept and that all reports are made according to the forms adopted by the State Board of Education.”

3. *Authority Under State Board*—Section 156.130 KRS authorizes that “The Superintendent of Public Instruction shall be the executive officer of the State Board of Education in its administration of all public education placed under its management and control, and shall perform such duties as are assigned to him by the board. He shall be responsible for the administration of the Department of Education. He shall execute, under the direction of the State Board of Education, the educational policies decided upon by the Board, and shall direct, under general rules and regulations adopted by the Board, the work of all persons engaged in the administration of the common schools, public higher education for negroes, and public vocational education and vocational rehabilitation.”

### III—LOCAL BOARDS OF EDUCATION

1. *Nature and Corporate Powers*—Section 160.160 KRS provides that “Each Board of Education shall be a body politic and corporate with perpetual succession. It may sue and be sued; make contracts; purchase, receive, hold and sell property; issue its bonds to build and construct improvements; and do all things necessary to accomplish the purposes for which it is created.”

2. *General Powers and Duties*—Section 160.290-1-2 KRS prescribes other powers and authority of boards of education:

“(1) Each board shall have control and management of all school funds and all public school property of its district and may use such funds and property to promote public education in such ways as it deems necessary and proper.

“(2) Each board shall make and adopt, and may amend or repeal, rules, regulations and by-laws for its meetings and proceedings for the government, regulation and management of the public schools and school property of the district, for the transaction of its business. . . .”

3. *Per Diem and Expenses*—Section 160.280 KRS permits members of county boards of education to draw five dollars per diem and their actual expenses for each regular and special meeting attended, but “In no case shall the expenses (and) or per diem of any member exceed one hundred dollars per annum,” or a total of \$500 for the entire board during any one fiscal year.

4. *The School Budget*—(a) *General Budget*, section 160.470-1 KRS provides that “Each board of education shall prepare a school budget, showing the amount of money needed for current expenses, debt service, capital outlay, and other necessary expenses of the schools during the succeeding fiscal year, also the estimated total amount that will be received from the common school fund and the amount that will be needed to be raised by local taxation, including the rate of levy necessary to raise such an amount. A copy of the budget shall be filed with the clerk of the tax levying authority of the district on or before March 20. At the same time a copy of the budget shall be filed with the State Board of Education for its approval. The clerk shall present the budget to the proper tax levying authority when the authority convenes to make its school levy.”

(b) *Close Estimate or Working Budget*, section 160.470-2 KRS provides that, “Each board of education shall, if required by the State Board of Education, prepare and submit to it not later than fifteen days after the state per capita has been officially declared, a close estimate or working budget which shall conform to the rules and regulations prescribed by the State Board of Education, and which shall be consistent in its major divisions with the general budget previously prepared.” (c) *Not to Exceed Budget*—section 160.550 KRS stipulates that “No superintendent shall recommend and no board member shall vote for an expenditure in excess of the income and revenue of any year, as shown by the budget adopted by the board and approved by the State Board of Education, except for a purpose for which bonds have been voted or in case of an emergency declared by the State Board of Education.” A board of education may borrow not to exceed seventy-five per cent of the anticipated revenue, but said loan must be paid within the fiscal year in which it is borrowed.

5. *Salary Schedule*—Section 161.150 KRS prescribes that “Each school district shall pay its teachers according to a salary schedule based on training, quality of service, experience, and such other items as the State Board of Education approves. A copy of the salary schedule prepared by each district board shall be filed with the State Board of Education.” This legal single-salary schedule makes

no distinction between salaries of elementary and high-school teachers, or between the salaries of white and colored teachers regardless of teaching levels. Where teachers are paid for "Quality of Service," calculations of increments should be determined quantitatively. Quality of Service, as defined by the State Board of Education, is *Extra Service*, which refers only to supervision, and extra school activities and responsibilities *outside* of the regular class periods. No factor extraneous to generally recognized school activities may be considered in building a salary schedule. Strict adherence to the following will greatly aid in the preparation of the Salary Schedule:

(1) Set up sufficient revenue for teachers salaries *before* deduction for contingencies is made. This amount must be the same as the total revenue allocated for *teachers salaries* in the Working Budget, Form F-10. Then subtract from this total the percentage for contingencies (not to exceed 6%) and place the remainder in blank following "Available Revenue for Teachers" which is the amount *required* for contracted and part-time salaries.

(2) Calculate basal salary according to designated procedure outlined on face of Salary Schedule, Form F-10-6, *after* local board has fixed rate per hour of college training, rate per year of previous experience, and the number of years of experience for which the rate is paid.

(3) See that the length of school term in months and the number of teachers teaching such term, are correct according to the number of teachers listed on succeeding pages which should be numbered consecutively.

(4) List each *group* of teachers alphabetically indicating sex, type and number of certificate, college hours, years of experience up to the number on which the board pays, grade or grades taught or position filled.

(5) Substitute and part-time teachers should be paid according to their qualifications just the same as regular full-time teachers. Inasmuch as a salary schedule usually represents from 65 to 90 per cent of the total current expenditures in the working budget of a district, it must be officially adopted and signed before it can be approved by the State Board of Education. When it is so adopted it becomes imperative that the salaries therein be paid according to schedule. It is incumbent upon the board and the superintendent to consider each salary therein as a binding contract between the teacher and the board, and both superintendent and board of education may be held liable for any variations thereof.

6. *Minutes of the Board of Education*—It is essential that the

minutes of each and every board meeting be revealing, full, complete and replete with all transactions. Before any transaction can become officially binding, it must be authorized by a majority vote of the board in an official meeting.

The minutes are the basic records of financial accounting, and represent the formal records for all legal procedures. When accounts are audited these records will be fundamental in checking the legality of all business transactions.

Each and every policy and act of the board, every bill paid, and every obligation incurred, must be ordered and approved by the board of education in session, and recorded in pages numbered consecutively in the minutes of the board.

#### IV—FISCAL COURT OR LEVYING AUTHORITY

1. *The Levy*—When a budget has been submitted to the fiscal court, it is the duty of the fiscal court to make the levy therein recommended. Section 160.460 KRS prescribes that “All school taxes shall be levied by the fiscal court of each county except in independent school districts embracing cities of the first four classes when the boundary lines of independent districts in such cities are coterminous with the municipal limits of such cities. In such districts the tax shall be levied by the governing body of the city. The tax levying authority shall levy an ad valorem tax at the rate specified by the district board of education and approved by the State Board of Education, within the limits prescribed in KRS 160.480.

Note, for example, the following court decisions: (a) *Madison County Board of Education v. Madison County Fiscal Court*, 246 Ky. 201. “County Board of Education is judge of needs of school districts and rate of taxation to be levied to meet board’s requirements. Fiscal court *must* make levy demanded within statutory limits in absence of bad faith or inclusion of illegal items in budget. Where board demands rate patently insufficient to meet budget requirements, fiscal court *must* make adequate levy within statutory limits.” (b) Further, in the case of the *Elliott County Fiscal Court v. Elliott County Board of Education*, 193 Ky. 66, 234 S. W. 947, the following is set forth: “Where the county board of education prepares and submits to the fiscal court a detailed expense budget for the succeeding year, it is incumbent on the fiscal court to make a levy for the amount required unless the board acted corruptly or in bad faith, or embraced in their expenditures items not authorized by law.”

## V—LOCAL SUPERINTENDENT OF SCHOOLS

1. *Preparation of Reports*—Section 160.390-2 KRS reads as follows: “The superintendent shall devote himself exclusively to his duties. He shall exercise general supervision of the schools of his district, examine their condition and progress, and keep himself informed of the progress in other districts. He shall prepare or have prepared all budgets, salary schedules and reports required of his board by the State Board of Education.”

2. *Outgoing Superintendent*—Section 160.400 KRS states that “An outgoing superintendent shall, before his last month’s salary is paid, make all reports required by law to date of his retirement and shall have information assembled to date of his retirement for any reports to be made by the incoming superintendent.”

## VI—SECRETARY OF BOARD

Section 160.440 KRS provides that “Each board of education shall appoint a secretary for a term of one, two, three or four years. The secretary shall not be a member of the board of education. The board of education of any district may appoint its superintendent as secretary, and the board of education of an independent school district embracing a city of the first or second class, may appoint its business manager or assistant superintendent of schools in charge of business affairs as secretary. The board may fix a reasonable salary for the secretary. The secretary shall keep the records of the board and perform other duties imposed upon him by the board. All orders of the board must be signed by the secretary and countersigned by the chairman of the board. The secretary shall be custodian of all securities, documents, title papers and other papers of the board under such conditions as the board may direct. The secretary, when other than the superintendent, shall make all records of the board *available to the superintendent* at any time and shall furnish the superintendent of schools such information as is revealed by his records at any time upon the request of the superintendent.”

## VII—TREASURER OF BOARD

Under Section 160.560-1-2 it is mandatory that “(1) Each board of education shall elect a treasurer for the board. (2) The treasurer shall execute an official bond for the faithful performance of the duties of his office to be approved by the local board and the State Board of Education.” The treasurer shall report all funds due the Board and deposit all such funds in the designated depository. The treasurer should use the Treasurer’s Monthly Report, Form F-45,

in making his report to the secretary; said report should be accompanied by duplicate deposit slips or tickets. A treasurer cannot be paid a salary as such.

#### VIII—AUDITS

Annual financial accounts shall be audited as soon after June 30 as possible by an auditor or accountant from the Bureau of Finance, State Department of Education.

#### IX—THE SCHOOL LAW

The first step toward keeping within the law is to know the laws and their interpretations. This, within itself, is not so easy. Yet, it is the duty of superintendents and boards of education to familiarize themselves with the laws relating to their respective duties. When in doubt, they should secure sound and reliable legal advice, or call upon the State Department of Education for guidance.

It is of little value to know the law, if it is not followed. Administrators should not only know the salient points of the school law governing their official conduct, but they should also observe the mandates of the law in the performance of their various duties. Whenever patrons of a district question the authority for any procedure in the schools, the school officials should be readily informed and willing to enlighten the citizens.

Since expenditures are limited by law to the amounts allocated to the different major expenditure classifications in the close estimate or working budgets of the districts, the same financial procedures must be adhered to in budget making and in expenditure classification. Therefore, there is an absolute necessity in having a state accounting system that applies to all school districts uniformly.

### PART II—THE ACCOUNTING SYSTEM

The Kentucky Uniform Accounting System primarily comprises two parts: (a) budget receipts and (b) disbursements.

#### I—THE BUDGET

1. *Definition*—A budget is an estimate of receipts and proposed expenditures for a given fiscal year and for a planned purpose, expressed in appropriation and revenue acts, ordinances, or resolutions (estimates must be approved by the board of education).

2. *The General School Budget* is the general financial plan for a school system, large or small, for the ensuing fiscal year. It sets forth: (a) Estimated receipts from sources other than district tax, (b)

Sources and income of district taxation, (c) Tax Levy, and estimated expenditures. It is due in the office of the Bureau of Finance of the State Department of Education on or before March 20 of each year.

3. *The Close Estimate or Working Budget* is made in compliance with the law, and pertains to the particular school district for which a levy has been made. The close estimate or working budget is really the operating budget. It is made in triplicate and two copies are filed with the State Department of Education for approval. This part of the budget is due on or before July 15 of each year. It is the administrator's blueprint for the fiscal year, and should be looked upon as a contractual obligation of expenditures.

4. *Preparation*—The preparation of a school budget is not a simple task to be performed in a few hours. It requires much time, information, scrupulous care, accurate data as to the education needs and financial ability of the district, and the cooperative efforts of administrators and the board. Advice and assistance of public-spirited citizens would be very helpful and should be welcomed.

It is noted (section 160.470 KRS) that the responsibility of preparing the school budget is placed by law upon the board of education. As the professional advisor and executive officer of the board, the superintendent is held responsible for the success of the school system. It is, therefore, his duty and responsibility to see that this important task is performed with the utmost care and financial soundness.

It should be borne in mind that *no activity involving expenditure of public funds can be legally carried out unless provided for in the working budget approved by the local and State boards of education.*

Superintendents can avoid errors of the past by observing these three steps: (a) Know what data are needed for building a sound budget; (b) obtain and properly classify these data and (c) base all estimates of receipts and disbursements upon all reliable information thus acquired.

5. *Information concerning receipts and expenditures.* a. *Estimating the income*—Proceed with equal care and accuracy in obtaining and classifying data relative to *anticipated revenue*. The local superintendent must have a fairly definite idea of the amount of income expected in order that he may know what sort of an educational program he may plan. This may be predicted with a reasonable degree of accuracy if certain facts are available. Among these are: (1) sources of revenue, (2) the ratio of amounts previously collected and amounts certified to be raised for a similar period, (3) the trend of income from other than local sources, (4) the trend in local assessed

valuations over a period of years, and (5) a fair knowledge of the laws relating to levying and collecting school taxes.

b. *Sources of this information*—The most reliable sources of such information are (1) county assessor, (2) county court clerk, (3) sheriff, (4) special tax collector, (5) State Tax Commission, (6) State Auditor, and (7) State Department of Education.

c. *Sources of school revenue*—A careful study should be made of the sources as well as the amounts of school revenue, including (1) federal and state aid, (2) district funds, (3) subdistrict taxes, (4) transferred tuition, and (5) the various types of non-revenue receipts.

The superintendent should familiarize himself especially with the manner of collecting taxes on bank shares, polls, and taxpaying franchise corporations within the school district. Considerable school money may be lost every year in school districts by overlooking these and other sources of local revenue.

See KRS Sections: 132.010 to 132.990; 133.010 to 133.990; 134.010 to 134.990; and 136.010 to 136.990.

### PART III—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 superstructure of the system is not well buttressed.”<sup>1</sup> School officials and employees need financial information in the daily administration of the schools.

Accurate accounting for school moneys is a basic obligation 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 so revised as to reflect the most useful and helpful financial information through the 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 their trust of all persons having custody of public school funds.

<sup>1</sup> Research Problems in School Finance, American Council on Education.



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 made out in triplicate, one copy to be retained for the files of the local superintendent, and the original and one copy submitted by all school districts prior to *March 20*. 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 superintendent, and the original and copy submitted by all school districts *on or before July 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 will be no doubt as to the assessed valuation of property, taxpaying franchise corporations, state per capita 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 No. 201, 205, 225 and 245, 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 by each school district *prior to July 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 totalled, balanced and carried forward to the Receipts Summary, F-25. This is necessary for the preparation of monthly financial reports.

*Disbursements Ledger, Form F-20 (1), (2).*—The eight 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 totalled, balanced and carried forward to the Disbursements 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.

*Disbursements Summary, Form F-30.*—This form likewise is a part of the financial record and permits monthly expenditures to be carried forward from the Disbursements 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, F-40.*—This order sheet is the treasurer's authority and protection for disbursing 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."

Many superintendents have found it advisable to prepare separate Orders of the Treasurer, F-40, for salaries. In this manner, all salaries appear on an Orders of the Treasurer apart from other monthly bills and accounts, and the necessary deductions from salaries—withholding tax, teacher retirement, etc.—are more easily calculated. (Note: All deductions from salaries must be forwarded to the sources for which deductions are made concurrently with the issuance of salary checks. Checks for deductions must be recorded on the Orders of the Treasurer, F-40, on which the deductions are calculated.)

*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 new monthly financial report is a budget control statement to be submitted by the secretary of the board to the Bureau 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 disbursements 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 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.*—Once copy of this form is submitted to the Bureau 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 disbursements 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, and a sinking fund and a building 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, totalled, 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 five sections dealing with voted bonds, funding bonds, holding company bonds, short term loans, and accounts payable. Each section contains pertinent information for the particular type of indebtedness. The report is submitted 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.

*Tax Collector's Annual Report, Form F-60-A.*—This form is similar to F-60, but is designed to cover the tax collections on an annual basis.

*Requisitions, Form F-65.*—In the matter of requisition, as in other forms herein enumerated, two essentials are simplicity and workability. This form is designed to facilitate accuracy in general accounting and also to enable the administrator to determine the overhead in any unit of the system. Its use may lead to the elimination of waste of materials and extravagance in expenditures.

This form should be used by teachers, principals, trustees, board members or others making requests or requisitions for supplies, equipment, repairs, etc. Even if an emergency call must be made by

telephone for a new grate for the stove in a one-teacher school, a requisition form should be made out at once and sent to the superintendent. This promptness aids in "keeping the record straight," and doubtless invites promptness on the superintendent's part in complying with future requests. A wise superintendent or board will, of course, exercise care in responding to such calls.

*Purchase Order, Form F-70.*—The purchase order is another aid to the administrator. It possibly contributes as much toward the success or failure of the system as the proper selection, assignment and supervision of teachers. No order for any type or quantity of school supplies, furniture or equipment should be made except by this means. Every order should be made in duplicate, the original being forwarded to the vendor and a copy retained and filed in the administrator's office. These should be numbered and kept in chronological order. Such forms and practices will be of great value in the auditing of accounts, the settlement of bills, and for reference in future orders.

The office copy of the order should be used as soon as shipment is received, for the purpose of carefully checking the invoice and examining articles to see if errors have been made. All errors should be reported promptly, as corrections and adjustments are much more easily made then than several weeks later.

If preferred, the board of education may use a similar form adapted to local needs, but in any event *no order for any type of supplies, furniture or equipment should be made except by some form of purchase order.*

*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. All audits subsequent to the publication of this bulletin will not construe such claims as legal and acceptable.

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 a board member 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; the complete record of teachers service and salary payments; and teachers' certificate record and all information pertaining thereto.

(Note: Some secretaries to boards of education prefer to use a loose-leaf binder, similar to F-90, for recording the minutes of the board, in order that the minutes may be typed. Since all minutes must be entered on "specially designed pages previously serially numbered," it is suggested that any minute book other than the State-furnished F-90 have previous approval by the Bureau of Finance, Department of Education, before being adopted by the local board of education.)

*Bond Register, Form F-95.*—This new 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 new 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 assets. 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.

Although this form is so drawn that it may be used as a "personal surety bond," most states are now requiring "corporate surety bond."

*Depository Designations, Form F-B-11-1.*—This form is submitted annually along with the Federal Deposit Insurance Corporation Certificate, Form F-B-11-2.

*F.D.I.C. Certificate, Form F-B-11-2.*—To be submitted annually. (See above).

*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 Bureau of Finance, State Department of Education, and only page 1 of the form need be executed. The "escrow agreement" method calls for the execution of pages one and two of the form.

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

*Sliding Scale Depository Bond, Form F-B-25.*—This form of depository protection, although once very popular, is now losing favor in most of the states, and in all probability will be dropped from use in Kentucky within the very near future.

When used, it is submitted in triplicate, and after approval by the State Board of Education, two copies are returned for the files of the local board of education.

#### PART IV—DUE DATES FOR REPORT FORMS

In order for any financial system to function most effectively it must be organized so that all documents and reports will be submitted by predetermined dates. The office routine must be so arranged as to permit processing certain documents at definitely set times. This is especially true in reference to school accounting where each unit must report to a more comprehensive unit of government.

Kentucky's financial accounting system has been revised and reorganized to incorporate the most modern trends of educational

finance. In order for it to render the most efficient service to the public and to simplify the tasks of school officials and employees, the following dates have been set as a "dead line" at which time reports are due in the Bureau of Finance, Department of Education.

Instrument	Form Number	Date Due
General Budget	F-1	March 20
Subdistrict Budget	F-1-3	March 20
Working Budget	F-10	July 15
Salary Schedule	F-10-6	July 15
Monthly Financial Report	F-50	15th of each succeeding calendar month
Annual Financial Report	F-55	July 15

## PART V—RECEIPTS

### I. CLASSIFICATION OF REVENUES

Receipts are divided into two types: Revenue Receipts and Non-Revenue Receipts.

*Revenue Receipts.*—"Revenue Receipts are those additions to cash or other current assets which do not increase any liability or reserve, nor represent the recovery of an expenditure."<sup>1</sup> State Per Capita and Equalization installments, reimbursement from Smith-Hughes and George-Dean vocational funds and other federal programs, local property and poll taxes, interest on investments, transfer tuition from other districts, gifts, bequeaths, contributions and rent are cited as examples of this type.

*Non-Revenue Receipts.*—These include "amounts received from sales of property and proceeds of insurance adjustments which are exchange of property for money and represent no additions to assets, and amounts received from loans or bond sales which must be received again from revenue sources before these bonds or loans are paid"<sup>2</sup> Money received from the sale of bonds, the sale of school property, insurance adjustments, refunds of duplicate payments for goods received and temporary loans are general illustrations of this type of receipt.

### II. DETAILED CODE CLASSIFICATION OF RECEIPTS

#### 1. REVENUE RECEIPTS.

1000 *State Per Capita Apportionment.*—This item is the State

<sup>1</sup>*Municipal Accounting Statements*, National Committee on Municipal Accounts, Bulletin 6, Page 150.

<sup>2</sup>*Financial Accounting for Public Schools*. United States Office of Education, Circular 204.



- Common School Fund distributed to school districts by the Superintendent of Public Instruction on a census basis, all of which must be spent for teachers' salaries only.
- 1010 *Special State School Fund.*—This item represents receipts from the Equalization Fund or other special State appropriations as distributed to school districts by the Superintendent of Public Instruction according to the need-ability.
- 1050 *Other State Aids.*—Other State and Federal aids are those received by school districts from George-Dean and Smith-Hughes vocational education funds (agriculture, home economics, trades and industries and distributive occupations).
- 1060 *Reimbursement for Special Vocational Training.*—This item represents receipts from reimbursement for special adult training programs; for example, special courses set-up for training veterans of World War II.
- 1070 *Reimbursement for School Lunch Program.*—Enter here only items of reimbursement received from the State Department of Education for the operation of the community school-lunch program. Other lunch-room receipts will be entered under non-revenue receipts, Code No. 1500.
- 1100 *Revenue from Property Tax.*—Enter here all taxes collected from the tax levy made by the local taxing authorities on personal property and real estate. Delinquent taxes on property and real estate, whenever collected, are to be recorded in this category.
- 1110 *Revenue from Bank Shares.*—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.
- 1120 *Revenue from Taxpaying Franchise Corporations.*—Under this head is listed all revenue from taxpaying franchise corporations assessed by the State Tax Commission (real estate, personalty, and intangibles). Delinquent franchise tax, whenever collected, is to be recorded in this category.
- 1130 *Revenue from 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.
- 1150 *Revenue from Special Subdistrict Tax.*—Such a tax is that

levied locally for use in some particular consolidated or other subdistrict, voted by the people of the district to be used exclusively for school purposes within the territory affected by the tax, and for the purposes for which it was voted by the people of that subdistrict. Delinquent special subdistrict tax, whenever collected, is to be reported in this category.

1200 *Revenue from Transfer Tuition.*—This item includes tuition received from other school districts *only*. Tuition received from school patrons is miscellaneous income and should be coded as No. 1300.

1250 *Revenue from Interest on Investments.*—This item includes interest received by the boards of education from short-term investments in government securities, time deposits, etc.

1300 *Revenue from All Other Sources.\**—Enter in this category all other revenue not especially set apart in codes mentioned above; for example, whiskey withdrawal tax, tuition from patrons, reimbursement from vocational rehabilitation funds, rents, gifts, contributions, student fees not subject to return, etc. Care should be taken to see that all items entered here are actually revenue receipts.

## 2. *NON-REVENUE RECEIPTS.*

1400 *Receipts from Sale of New Bonds.*—Record here all receipts derived from floating a new bond issue of either the voted, funding, or holding company type. Bonds issued to refinance indebtedness should be recorded under Code No. 1420.

1420 *Receipts from Re-Financed Bonds.*—Enter in this category the receipts from sale of bonds issued to supersede an old issue being called.

1450 *Receipts from Sale of Property and Insurance Adjustments.*—This head includes non-revenue receipts from the sale of school property authorized to be sold by the board of education, such as school land, buildings, equipment, and other property, and the proceeds realized from adjustments made by insurance companies for losses incurred on insured assets.

1500 *All Other Non-Revenue Receipts Except Temporary Loans.\**—This head includes all non-revenue receipts from miscellaneous sources not otherwise classified above.

1600 *Receipts from Temporary Loans.*—Record here all temporary

\* All entries coded under No. 1300 and No. 1500 must be broken down as to source, purpose and amount on separate lists or letter of transmittal accompanying the Annual Financial Report, Form F-55.

loans as made in anticipation of expected income. All temporary loans *must* be paid during the fiscal year in which they are borrowed. During any fiscal year the total of temporary loans (non-revenue receipts, Code No. 1600) must equal the payment of temporary loans (disbursements, Code No. 860).

### III. DETAILED CODE CLASSIFICATION OF EXPENDITURES

#### *ADMINISTRATION OR GENERAL CONTROL* (100-199)

- 101-129 *Educational Administration* includes the expenditures for the salaries of all administrative personnel, for all supplies, postage, printing and other such expenditures connected with the offices of the school administrators.
- 101 *Salary of Superintendent*.—Charge here the full salary of the superintendent. Even small systems where the superintendent devotes part of his time to teaching, the full salary paid should be charged here.
- 105 *Assistant Superintendent*.—The salary of the assistant superintendent should be treated similarly to that of the superintendent.
- 110 *Clerks and Stenographers*.—Record here the salaries of all clerks, stenographers and other office assistants to the educational administration. Where a clerk's time is divided among several offices, a prorata amount should be charged to each.
- 112 *Salaries of Attendance Officers*.—Include here the salaries of attendance officers.
- 113 *Salaries for Census Enumeration and Other Attendance Personnel*.—Include here the salaries of census enumerators and other attendance and census personnel.
- 115 *Office Supplies*.—Include the cost of all office supplies as used by the Educational Administration; for example, ink, pencils, paper, carbon paper, stamps, and all other materials which when once used are actually consumed. Items of office equipment are to be classed as Capital Outlay under Code 711.
- 120 *Other Expenses of Educational Administration*.—Include all expenses connected with Educational Administration of the school system and not provided for above; for example, superintendent's and attendance officer's travel expense, telephone, telegraph, costs of printing courses of study, and bulletins for the information of the public.

130-149 *Business Administration*.—Business Administration includes the expenditures for finance and accounting offices, purchase and supply offices, and buildings and ground offices, and expenditures for any other business function of the school district.

130 *School Board Per Diem*.—This category will include the Per Diem and traveling expenses (only when itemized and authorized) for school board members in county districts only. In no case shall the total payments to the board members exceed \$500.00 during any fiscal year.

132 *Costs of Surety Bonds*.—Include here the cost of bonds for the treasurer and any other expenses that may be connected with the bonding of school officials. 20

140 *Other Administrative Officers and Employees*.—Include expenditures for salaries, travel and office maintenance of other persons in the central office exercising direct control of field workers. The salary of the secretary to the board of education should be coded here. Salaries of supervisors should be entered under Code No. 201 or No. 205. 20

144 *Other Expenses of Business Administration*.—Include here the expenses incurred in connection with school elections, salaries, fees, court costs and traveling expenses for legal services and the salaries of all persons employed to gather information, compile and interpret statistics. 20

*INSTRUCTION (200-299)*—Instruction, the most important and the most expensive of the major functions of the entire educational system, includes salaries of supervisors, principals, and teachers, and all expenditures incident to actual teaching, aiding in teaching, and supervising or otherwise improving the quality of teaching. This heading includes also school library books (except books for new libraries), supplementary books, and other educational supplies necessary to the effective performance of these duties. Great care should be exercised in separating the various costs of instruction, as explained and coded below. 21

201-209 *Salaries of Supervisors and Principals*.—Supervisors are those who direct and assist teachers in matters pertaining to instruction. This heading includes the salaries and expenses of all persons who have to do with the actual improvement of instruction through direct contact with teachers and prin- 22

cipals, including such activities as (1) preparation and development of the course of study, (2) examination of textbooks, (3) demonstration teaching, (4) teachers' meetings for the improvement of instruction, (5) individual conferences for the interpretation of methods and curricula, (6) class room inspection, and (7) setting up standards of achievement. A principal may supervise or instruct. In case a principal divides his time as supervisor and teacher, his salary should be prorated on a percentage basis according to the time given to each service.

201 *Salaries of Elementary Supervisors and Principals.*—Include the salaries paid to all supervisors and principals giving their full time to the elementary field. If a principal devotes part time to the elementary field and part time to the secondary field, his salary should be prorated on a percentage basis.

205 *Salaries of High School Supervisors and Principals.*—Include the salaries paid to all supervisors and principals giving full time to high school subjects. If a supervisor or principal devotes part time to the elementary field and part time to the secondary field, his salary should be prorated on a percentage basis.

207 *Salaries of Clerks and Stenographers for Supervisors and Principals.*—Include here all salaries of clerks and stenographic help giving their full time to the supervisors' and principals' offices. If the clerk or stenographer devotes part of the time to the clerical help in some other office, the salary should be prorated on a percentage basis according to the time given to each office.

210 *Supplies and Other Expenses of Supervisors and Principals.*—Include all costs for expenses of traveling, and supplies used in connection with supervisors' and principals' offices.

220-259 *Salaries of Teachers.*—Teaching includes time spent in the direct instruction of children (groups or individuals), testing and correcting of papers in school, and time spent on preparation in school. Salaries of all full-time, part-time and substitute teachers should be recorded here. The salaries of elementary and high school teachers who teach more than half time in either field should be recorded under the code representing the field in which the major time is spent.

- 225 *Elementary Schools.*—Enter here all salaries of teachers on the elementary level.
- 245 *High School.*—Include all salaries of teachers in connection with the high school.
- 260 *Educational Supplies.*—Supplies include materials which when once used are actually or constructively consumed; for example, writing paper, drawing paper, blank books, chalk, ink, pencils, and pens, rubber stamps, typewriter supplies for commercial department (if maintained), magazines for classroom use, and laboratory supplies which are used directly in instruction.
- 270–279 *School Libraries and Supplementary Books.*—In these columns should be included the cost of supplementary books, magazines, and newspapers when paid for out of general school funds. The expense of maintaining and operating school libraries, including traveling libraries, to which all pupils, or even the public, may have access, should be entered under this heading. The cost of library books (not supplementary books) for a *new library* should be entered as Capital Outlay under Code No. 711. Postage, express, messenger service, and other expenses of bringing books into the library should be included as a cost of the books and coded as elementary or high-school costs. The cost of all supplementary books aside from textbooks used as a direct aid to instruction, such as required reading lists, should be coded as elementary or high-school costs and entered accordingly. All supplies used in the school libraries should be entered as an expense of the school library, and properly coded as elementary or high school costs.
- 272 *Elementary Schools.*—Enter here the above costs of library and supplementary books as used in connection with the elementary grades.
- 276 *High Schools.*—Include all of the above expenditures for library and supplementary books on high school level.
- 280 *Other Expenses of Instruction.*—Other expenses of instruction include commencement supplies, such as diplomas, trimmings, flowers, and other items connected with exercises, commencement speakers, music, renting of caps and gowns, and printing, together with exhibits of pupil products.

*OPERATION OF SCHOOL PLANT (300-399).*—This account deals with expenditures involved in keeping the physical plant open and efficiently operated. Include all work (except repairing) which is repeated somewhat regularly—daily, weekly, monthly, or seasonally—that is, all “housekeeping” expenditures. Include salaries and wages and items such as the following: (1) Salaries of janitors, janitors’ helpers, engineers, firemen, matrons, watchmen, etc.; (2) fuel, including coal, gas, and gasoline if used for heating, fuel oil, and wood, also freight, drayage, and labor involved in securing same; (3) supplies including brooms, mops, sweeping compounds, soap, dusters, electric light bulbs, paper cups, towels, toilet and other janitorial supplies.

- 301 *Wages of Janitors and Engineers.*—The salaries of all persons employed as janitors, engineers, matrons, custodians, caretakers of grounds, watchmen, stokers, or firemen should be entered here.
- 311 *Janitorial Supplies.*—All supplies consumed in use, or of short life, such as brooms, mops, floor oil, sweeping compound, soap, electric light bulbs, etc., should be entered here.
- 321 *Fuel.*—Include coal, gas, wood and other sources of heat; also cartage, freight, and sawing costs.
- 331 *Water, Light and Power.*—Include the cost of water used in buildings and on the grounds, the cost of electric current, gasoline, kerosene, and other sources of power. Include cost of gas, electricity, gasoline and kerosene used for making light, and all other expenses in connection with furnishing water, light and power to the school plant, such as freight, express, drayage, etc.
- 341 *Other Expenses of Operation.*—Include care of lawns, trees, shrubs and flowers, cleaning of walks, cost of central telephone system when such service is maintained and is used in connection with the operation of the school system, and all other expenses incurred in the operation of the school plant and not classified above.

*MAINTENANCE OF SCHOOL PLANT (400-499)*—Maintenance of school plant includes the cost of upkeep or restoration of any part of the physical plant to its original service, value or condition of completeness or effectiveness. This may be done either through repairs or through replacement of

property of equal value. This includes the repair of buildings, upkeep of grounds, and repairs and replacement of worn out equipment. It includes the cost of labor and materials incident to the repair of buildings, such as painting, and also repairs of plumbing, lighting, heating, and ventilating equipment. Maintenance of the school plant *does not include* expenditures for improvement of grounds in the nature of permanent equipment, or expenditures for improvements of buildings which increase the value of the plant. These latter expenses should be included under Capital Outlay, Code No. 721.

511

401 *Salaries and Wages.*—Include here all salaries and wages of persons employed toward the maintenance of school grounds and buildings. The salary of all personnel for repairing service systems, heating and ventilating systems, plumbing, restoring lawns, replacing trees and shrubs and resurfacing of driveways are included in this category.

421 *Supply Parts and Expense.*—Include in this category all materials and supplies for repairing and maintaining any part of the school plant. Items of worn out equipment which are replaced with new items of identical character should be charged here.

431 *Contractual Services.*—When maintenance and repair of any part of the school plant is done on a contractual or job basis, the entire charge for the service should be entered here. This includes contractual repair or maintenance of home-making and industrial arts equipment, typewriters and machines, desks, seats, tables, chairs, etc.

521

*FIXED CHARGES (500-599)*—Fixed charges is a term applied to a large group of stable expenditures which are recurrently consuming a portion of the general school funds. The items most commonly embraced under this heading are insurance, rent, pensions, contributions, and appropriations for entertainments and other unexpected expenses of this nature.

501 *Insurance Premiums.*—The amount paid insurance companies is charged here. Include fire and cyclone insurance on buildings, equipment, and supplies; liability insurance, such as automobile, personal injury, and property damage. Include also cost of Workmen's Compensation Insurance and

601



miscellaneous insurance, such as automobile, theft, and boiler insurance. All school bus and other insurance incidental to transportation should be charged to Transportation of Pupils, Code No. 631.

511 *Rent.*—Record all rent paid for use of private property for school purposes *except such as is in the nature of installment payments on equipment which will become the property of the school.* Payments made to holding companies or educational corporations should *not* be recorded under this item. (To illustrate—if the holding company is paid \$5,000 annually under a rental contract, the part of this amount which is used to pay interest on the whole should be charged to Debt Service, Code No. 831; the part which is used for paying insurance on the building rented should be charged to Fixed Charges, Code No. 501; and the remainder of the payment of \$5,000 per year should be classified as debt service and charged under Code No. 802). Payments made for rent of land for school gardens, buildings to house temporary school quarters, office room, garage, and storehouses are classified as Fixed Charges under this heading, Code No. 511. Payments made for rent of equipment and other items, such as post office box and safe deposit box, are items also classified under this code.

521 *Contributions and Contingencies.*—This item is not intended to be a catch-all, but it does include other fixed charges not covered above, such as, pensions, appropriations for school entertainments, contributions to charitable and educational organizations, payments resulting from theft, and other similar unforeseen payments.

*AUXILIARY SERVICES* (600–659)—These costs are for those activities which are social in their nature and subsidiary to the main business of education but are closely allied to actual instruction. These miscellaneous school and community services include such items as health, athletics, playgrounds, lunch room programs, school gardens, special lectures, and kindred activities.

601 *Promotion of Health.*—Include salaries and expenses of all field workers in medical inspection, including health coordinators, dental inspection and nurse service. Payments made to nurse units of counties, where the school receives a

direct benefit from such service of the health unit, are properly allocated to this item and *not* to Code No. 521.

- 611 *Cost of School Athletics and Playgrounds.*—These charges are to be made to this category only when the athletic activities of the schools are *not* self-supporting. (Since athletics are set up to be self supporting, and are managed and kept separate as revolving funds, this category will be seldom used). This item is intended to cover deficits of athletic activities such as track and field meets, contests, field days, and other similar programs which are not maintained for the school children as a whole. 70
- 631 *Transportation of Pupils.*—Include here all direct costs of transporting pupils to and from school in either public-owned systems or by contract. This should include expenditures for administration, operation (salaries of drivers, gas, oil, etc.), maintenance (repairs and replacements), contracts for bus service and all insurance incidental to transportation. The cost of new buses or vehicles should *not* be entered here. Buses being new equipment, their costs will be entered under Capital Outlay, Code No. 731. 70
- 641 *Lunch Room Service.*—Include here the cost of operating the lunch room, in providing free lunches to undernourished children. The distribution to local lunch rooms of the reimbursement checks from the community school-lunch program should be entered here. 71
- 651 *Other Community Services.*—Include all costs of activities which are classified as subsidiaries to the main business of education not otherwise classified under auxiliary agencies, such as expenses connected with community gatherings or centers, such as mother's groups, parent-teachers' meetings, local improvement associations, adult lectures, and the cost of operating and maintaining school gardens, etc. 71
- 661 *Transfer Tuition to Other Districts.*—Include here the cost of instructing pupils in other school districts not under control of local school board. Tuition paid to other districts is the transfer of funds and must be charged here. 72

**CAPITAL OUTLAY (700-799)**—Capital Outlay is the expenditure of funds for anything (excluding supplies) which results in an increase in the total amount of property owned by the school organization. The payment must re-

sult in an addition to property previously possessed. Exclude from Capital Outlay all items purchased for resale to pupils; these should be entered under some revolving fund account. All purchases for repairing or replacing property already owned should be entered under Maintenance, Code No. 421.

701 *New Grounds.*—Include payments for all land purchases of school sites, additions to school sites, playgrounds, recreation fields, etc., together with all costs of acquiring title to same. Condemnation suits and appraisals, deeds, abstract fees, surveying, and special legal services incurred in connection with the purchase of such lands should be included as a part of the original capital outlay. All expenses in connection with improvement of new sites, such as filling, grading, seeding lawn, setting out trees and shrubbery, sidewalks, drives, fences, flagpole, professional landscaping services, etc., when made as an original outlay, should be classified as expense in connection with new grounds.

702 *New Buildings.*—All sums paid out for building or contract costs of original structure of the building, including painting and decorating of interior and exterior, advertising for bids, special bond election and architect's fees, when in connection with new buildings, are classified under this heading.

711 *New Furniture and New Equipment.*—Enter here cost of new furniture such as tables, chairs, desks, cupboards, filing cabinets, lockers, etc., when purchased as original equipment (not replacements). Include also under this heading the cost of instructional apparatus, such as agricultural, arts, biological, chemical, commercial, industrial and physical laboratory equipment. Include the cost of books for a new library.

721 *Improvements to Grounds and Buildings.*—Include expense of improvement to buildings as incurred in tearing out buildings, partitions or walls, and all costs sustained by adding doors, windows, stairways, rooms, etc. The expenses incurred in connection with service systems for old structures, such as heating and ventilating, fire protection, plumbing and electrical service, if caused by improvement of such types of structures and systems, are classified as of this type. All repairing and replacing of such structures and

systems are maintenance costs and should be charged as such under Codes No. 401-431.

731 *New School Buses.*—The purchase cost of new buses (not repair or maintenance) should be entered here.

*DEBT SERVICE* (800-899). The item Debt Service is used to include all expenditures made for the retirement of voted, funding, and holding company bonds, or for the reduction of outstanding indebtedness by use of current funds, sinking funds or building funds. It includes the liquidation of notes, the interest paid on all loans, and also refunds for the correction of errors. Scrupulous care should be exercised in the entry of payments on temporary loans (Coded No. 860) and interest on same (Coded No. 831).

801-819 *Redemption of Voted, Funding or Holding Company Bonds.*—Include here all payments which reduce the amount of outstanding indebtedness incurred by bond issues.

802 *Indebtedness Retired from Current Funds.*—Enter here the amounts paid to reduce outstanding indebtedness by use of current funds.

812 *Indebtedness Retired from Sinking Fund.*—Enter here the payments made by use of Sinking Funds to which the special tax levy must have already been transferred. Special tax levies for sinking fund purposes *must* be transferred from the general fund to the sinking fund in the full amount of collections immediately upon receipt from the tax collector. This entry must *not* be included in the monthly or annual disbursement totals. It is made merely for the purpose of having a record of such payments.

822 *Indebtedness Retired from Building Fund.*—Enter here the payments made to retire indebtedness by use of the special building fund to which money has been previously budgeted and transferred for this specific purpose. This entry must *not* be included in the monthly or annual disbursement totals but is made merely for the purpose of having a record of such payments.

830-839 *Interest on Indebtedness.*

831 *Interest Paid from Current Funds.*—Enter here all interest payments for all temporary loans, and bond interest which is being paid from current funds.

- 832 *Interest Paid from Sinking Fund.*—Enter here all interest payments made for bond issues for which a special Sinking Fund Levy is made. This entry is made for the purpose of having a record and should *not* be included in the monthly or annual disbursement total.
- 833 *Interest Paid from Building Fund.*—Enter here all interest payments as made from the special building fund. This entry is made for the purpose of having a record and should not be included in the monthly or annual disbursement total.
- 840–849 *Sinking Fund and Building Fund Transfers.*
- 840 *Transfers to Sinking Fund.*—That portion of the local revenue which is collected as a result of a special sinking fund levy *must* be recorded in this category immediately upon receipt of the taxes from the local collector. Sinking funds are established for the retirement of bond issues and payment of interest thereon, and no disbursement or transfer for any other purpose may be made.
- 845 *Transfers to Building Fund.*—Enter here all transfers of funds to the special building fund as is set up in many local school districts. Only amounts so budgeted on the approved Working Budget, Form F-10, may be transferred to the special building fund and entered here.
- 850 *Refunds.*—Include payments made to correct errors in overpayment to the local district of taxes, claims, tuition, etc.
- 860 *Payments of Temporary Loans.*—All payments made to retire temporary loans, where funds are borrowed temporarily to tide over the school treasury until anticipated revenue is available, should be entered here. All such loans made by the Board of Education “*must* be paid during the same fiscal year.” On the Annual Financial Report, as submitted for any fiscal year, the Receipts from Temporary Loans, Code No. 1600, must always equal the total Payments of Temporary Loans as recorded under Code No. 860, and *visa versa*.

## PART VI—SUPPLIES AND EQUIPMENT

Too much emphasis can not be placed on the importance of maintaining uniformity in the accounting treatment of the charges of supplies and equipment. Distinguishing between these terms is a most perplexing problem. Therefore, separate lists of supplies and equipment have been arranged alphabetically below as guides in the

classification of these expenditures so that an established uniform practice may be maintained. It is not assumed that these lists are complete, but they will prove helpful in determining correct accounting procedures. If the particular articles cannot be found in the lists, the best judgment should be exercised to determine their general classification.

It should be remembered that even the quality of an article which may determine its functional longevity is a factor in classifying the article and determining the code to which it is charged. Articles identified by the dagger (†) may be either supplies or equipment according to their lasting quality. For example a cheap, sleazy, anatomical chart lasting for a brief period may be designated as a supply, while a better grade with more durability may be equipment. Cost of an article may be a factor, but it is thought that duration of service, size of article, and quality may be better criteria and guides in designating the differences between *supplies* and *equipment*. Usually, any article having a permanent usefulness over a considerable time, built-in the building, fixed to the ground, or secured in any way, is classed as equipment, while an article consumed through current use or frequently replaced is a supply.

Except for replacements, which are charged in Code 421 under Classification 400-499, costs of equipment are always chargeable to *Capital Outlay*, Code 711, under Classification 700-799, whereas supplies are chargeable to current expense classification, Codes 100-199, 200-299, 300-399, 400-499 and 600-659. Only good judgment can determine the differentiation in some cases.

The accounting terminology and the definitions of supplies and equipment adopted herein are substantially equivalent and congruent with those used by the United States Office of Education,<sup>1</sup> Municipal Finance Officers Association of the United States and Canada,<sup>2</sup> and California State Department of Education,<sup>3</sup> as well as other national organizations of public school accounting. Adaptations and reproductions have been employed through the courtesies of these sources, so that the State accounting system in the Public Common Schools of Kentucky may conform to the best current practices, and be comparable to the common national accounting terminology.

<sup>1</sup> *Financial Accounting for Public Schools*. Circular 204, U. S. Office of Education, Washington, D. C.

<sup>2</sup> *Municipal Accounting Terminology for State, Municipal and Other Local Governments*. Bul. No. 11, National Committee on Municipal Accounting, 1313 E. 60th St., Chicago.

<sup>3</sup> *California School Accounting Manual*. Bul. No. 2, Parts I-IV, California State Department of Education, Sacramento, June, 1944.

## I—DEFINITIONS OF SUPPLIES

Articles that are consumed in use and have to be replaced at frequent intervals without adding to the value of the district's physical property, are classified as supplies. There are five common kinds of supplies with which boards of education usually deal: (a) office, Code 115; (b) educational or instructional, Code 260; (c) janitorial, Code 311; (d) maintenance, Code 421; and (e) cafeteria, Code 641. The following definitions of supplies should be borne in mind:

1. Articles consumed or destroyed through constructive and active use.
2. Articles requiring frequent replacement caused by relatively short-life service.
3. Articles frequently broken due to fragility, and small articles that must be frequently replaced.

Supplies are uniformly chargeable to current expense classifications whereas equipment (except for replacements) always represents capital outlay.

## II—ALPHABETICAL LIST OF SUPPLIES

All articles below, when used as supplies, are chargeable to Codes 115, 260, 311, 421 and 641, according to their respective functions.

A	
Abrasives	Air, compressed
Absence blanks	Air gauges
Absorbent cotton	Albums
Account books	Alcohol
Accounting blanks	Alphabet cards
Accounting forms	Ammonia
Accounting records	†Anatomical charts
Acetone	†Anatomical models
Acetylene	Aniline dyes
Achievement tests	Anesthetics
Acids	Antifreeze
Adding machine ribbons	Antiseptic gauze
Adding machine tape	Antiseptics
Addressing machine plates	Antitoxins
Addressing machine ribbons	Application blanks
Addressing machine stencils	Applicators, throat
Adhesive cloth	Aprons
Adhesive tape	Architect's scales
*Advertising	Arrows
	†Art canvas

\* Refers to items which are not actually supplies but chargeable as supplies.

† Items classified either as supplies or as equipment.

## ALPHABETICAL LIST OF SUPPLIES—continued

- |  |  |
|--|--|
| <p>Art crayons<br/>           Art erasers<br/>           Art fiber<br/>           Art glass<br/>           Art gum<br/>           †Art models<br/>           Art paints<br/>           Art paper<br/>           Asbestos<br/>           Ash cans<br/>           Asphalt<br/>           Astringents<br/>           †Athletic uniforms<br/>           Atomizers<br/>           Attachments<br/>           Attendance cards<br/>           Auger bits<br/>           Augers<br/>           Automobile tires, tubes<br/>           Awls<br/>           Awning cloth<br/>           †Axes</p> | <p>Bats<br/>           Batteries, dry cell<br/>           Battery elements<br/>           Batting, cotton<br/>           Beads<br/>           Beakers<br/>           Bean bag boards<br/>           Bean bags<br/>           Beaters, carpet<br/>           Beaters, egg<br/>           †Beaverboard<br/>           Bedspreads<br/>           Beef extract<br/>           Beeswax<br/>           Bellows (hand)<br/>           Bells (small)<br/>           Belt dressing, lacing<br/>           Bench stops, brushes<br/>           Benzine<br/>           Bevels<br/>           Binders<br/>           Binding cloth<br/>           Binding cord<br/>           Binding posts<br/>           *Biological charts<br/>           *Biological models<br/>           Biology specimens<br/>           Bits<br/>           Blackboard (small pieces)<br/>           Bladders<br/>           Blades, saw<br/>           Blank forms<br/>           Blanks, printed<br/>           Bleaches<br/>           Block cutters<br/>           Blocks, hat<br/>           Blocks, surface hardening<br/>           †Blotter holders<br/>           Blotter pads<br/>           Blotters<br/>           Blowpipes<br/>           Bluing<br/>           Blueprint paper<br/>           Boards, (lumber)<br/>           Boards, bean bag<br/>           Boards, bread</p> |
|--|--|

### B

- Babbitt metal  
 Badges  
 Badminton rackets  
 Bags  
 Baking powder  
 Baking soda  
 †Balances, spring  
 Balloons  
 †Ballot boxes  
 Balls  
 Bandages  
 Bands, rubber  
 †Band uniforms  
 Banners  
 †Barometers  
 Barrels  
 Bars  
 Baseballs  
 Bases  
 Basins (small)  
 Basketballs  
 Baskets (small)  
 Batons

† Items classified either as supplies or as equipment.

\* Refers to items which are not actually supplies but chargeable as supplies.



ALPHABETICAL LIST OF SUPPLIES—continued

- |                             |                            |
|-----------------------------|----------------------------|
| Boards, bulletin (portable) | Brass, sheet               |
| Boards, carrom              | Bread boards               |
| Boards, checker             | Bread boxes                |
| Boards, drawing             | Bread knives               |
| Boards, emery               | Bread pans                 |
| *Boards, ironing            | †Broilers                  |
| *Boards, mounting           | Bronze, casting            |
| Boards, sandwich            | Bronze, spring             |
| Boards, wash                | Bronzing liquid            |
| Bobbins                     | Brooms                     |
| Bodkins                     | Brushes                    |
| Boiler cleaners             | Buckets                    |
| Boiler compounds            | Buffers                    |
| Bolts                       | Bufs                       |
| Bond paper                  | <b>Bug sprays</b>          |
| Book cards                  | Bulbs, electric light      |
| Book cloth                  | Bulbs, flower              |
| Book covers                 | Bulletin boards (portable) |
| Book ends                   | Bulletins                  |
| Book jackets                | Bunting                    |
| Bookkeeping books           | Burettes                   |
| Bookkeeping forms           | Burlap                     |
| Bookkeeping paper           | Burners                    |
| Bookkeeping sets            | Burnishers                 |
| Book plates                 | Bushings                   |
| Book pockets                | Bus repair parts           |
| Book records                | Bus tickets                |
| Books, cash                 | Bus tires and tubes        |
| Books, composition          | Bus tokens                 |
| Books, library              | Butter                     |
| Books, looseleaf note       | Butter spreaders           |
| Books, record               | Butter testers             |
| Books, supplementary        | Button hooks               |
| Books, text                 | Button molds               |
| Bottles                     | Buttons, push              |
| Bowls (small)               | Butts (door)               |
| †Bows, archery              | Buzzers                    |
| Boxes                       |                            |
| †Boxes, bread               |                            |
| Box files, cardboard        |                            |
| Braces                      |                            |
| Brackets                    |                            |
| Brads                       |                            |
| Brake lining                |                            |
| Brass polish                |                            |
| Brass rods                  |                            |
|                             | C                          |
|                             | Cables                     |
|                             | Cake knives                |
|                             | Cake pans                  |
|                             | Cake soaps                 |
|                             | Calcimine                  |
|                             | Calendar pads              |
|                             | Calendars                  |

\* Refers to items which are not actually supplies but chargeable as supplies.

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

- |                         |                                   |
|-------------------------|-----------------------------------|
| Calendar stands         | Cellophane                        |
| Calico                  | Celluloid                         |
| Calipers                | Cement, belt                      |
| Caliscopes              | Cement, film                      |
| †Call bells             | Cement, liquid                    |
| Can caps                | Cement, paint                     |
| Can covers              | Cement, Portland                  |
| Candles                 | Cement, rubber                    |
| †Candlesticks           | Certificates                      |
| Cane, chair             | Chafing dishes                    |
| Can openers             | †Chains                           |
| Cans                    | Chair cane                        |
| †Canvas                 | Chair glides                      |
| Caps                    | Chair pads                        |
| Carbide                 | Chalks                            |
| Carbon paper            | Chamois                           |
| Carbon ribbon           | Charcoal                          |
| Carbons, electric light | Charge slips                      |
| Cardboard               | †Charts                           |
| Cardboard boxes         | Chart paper                       |
| Cardboard cases         | Checkbooks                        |
| Card holders            | Checks, brass                     |
| Cards                   | Checkerboards                     |
| Carpenter's gauges      | Checkers                          |
| Carpet beaters          | Cheesecloth                       |
| Carpet strips           | Chemicals                         |
| Carpet sweepers         | Chemistry glassware               |
| Carpet warp             | Chemistry rubber goods            |
| Carrom boards           | †Chimes                           |
| Carrom cues             | Chimneys, lamp                    |
| Carrom rings            | Chinaware                         |
| *Cartage                | Chiropodist's instruments (small) |
| Cartridges              | Chisels                           |
| *Carving Knives         | Choppers (small)                  |
| Cases, cardboard        | Cinders                           |
| Cases, file             | Circuit breakers                  |
| Cases, leather          | Clamps                            |
| Cases, letter           | Class record books                |
| Casters                 | Clay                              |
| Casting bronze          | Clay-modeling tools               |
| Casting patterns        | Cleaners                          |
| Castings, iron          | Cleaning compounds                |
| Catalog cards           | Cleaning fluids                   |
| Catches                 | Cleansers                         |
| Catheters               | Cleavers                          |
| Caustics                | Clips                             |

† Items classified either as supplies or as equipment.

\* Refers to items which are not actually supplies but chargeable as supplies.

ALPHABETICAL LIST OF SUPPLIES—continued

- |                       |                           |
|-----------------------|---------------------------|
| †Clocks               | Cooking materials         |
| Cloth                 | Cooking utensils (small)  |
| †Clothesbaskets       | Cooking vessels (small)   |
| Clothesbrushes        | Coping saw blades         |
| Clothes hooks         | †Coppers, soldering       |
| Clotheslines          | Cord                      |
| Clothespins           | Cords, electric           |
| Cloth nets            | Cores, valve              |
| Coal                  | Cork                      |
| Coal bags             | Corks                     |
| †Coal hods            | Corkscrews                |
| †Coal screens         | Correction fluid, stencil |
| †Coal scuttles        | Corrosives                |
| †Coal shovels         | Corrugated paper          |
| Coat hangers          | Costumes, theatrical      |
| Coat hooks            | Cotter pins               |
| Cocoa mats            | Cotton, absorbent         |
| Coffee                | Cotton batting            |
| Coffee cans           | Cotton, carded            |
| Coffeepots            | Cotton cloth              |
| Coke                  | Cotton gauze              |
| Colanders             | Cotton, hospital          |
| Colored pencils       | Cotton, roving            |
| Coloring (dyes)       | Cotton waste              |
| Colors (paints)       | Countersinks              |
| Combs                 | Couplings                 |
| Compasses, blackboard | Cover papers              |
| Compasses, drawing    | Covers                    |
| †Compasses, magnetic  | Crayfish                  |
| Compasses, pencil     | Crayons                   |
| Composing sticks      | Crockery                  |
| Composition books     | Crocks                    |
| Compounds, chemical   | Crossbars                 |
| Compounds, cleaning   | Cross-section paper       |
| Compounds, grinding   | †Crucibles                |
| Compounds, patching   | Crude oil                 |
| Compressed air        | †Crushed rock             |
| Compressed straw      | Crystals, watch           |
| Computing tables      | Cues, carrom              |
| †Condensers           | †Cultivators              |
| Condiments            | Cup awards                |
| Conduit               | Cup grease                |
| Cones, pyrometric     | Cup hooks                 |
| Connectors            | Cups                      |
| Construction paper    | Curtain poles             |
| Containers            | †Curtains                 |

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

Cuticle pushers  
 Cutlery  
 Cutters, block  
 †Cutters, emery  
 †Cutters, glass  
 Cutters, jack plane  
 Cutters, pastry  
 Cutting boxes  
 Cylinder oils  
 Cylinders, dictating machine  
 Cylinders, graduated  
 Cylinders, hydrometer jar  
 Cylinders, mailing

D

Daters  
 Date stamps  
 †Dating machines  
 Decomposed granite  
 Decorations  
 Dental charts  
 Dental instruments (small)  
 Dental supplies  
 Deodorizers  
 Desk blotters  
 Desk letter baskets  
 Desk pads  
 Developers, photographic  
 Dextrin  
 Dextrose  
 Diaries  
 Dictating machine cylinders  
 Dictating machine pads  
 Dictionaries  
 †Dies  
 Diploma covers  
 Diploma ribbons  
 Diplomas  
 Diploma seals  
 Directories  
 Discs  
 Dish brushes  
 Dish cloths  
 Dish pans  
 Dishes

Disinfectants  
 Display mounts  
 Distillate  
 Distilled water  
 Distributor boxes  
 Dividers  
 Document folders  
 Doilies  
 †Dolls  
 †Door mats  
 Door openers  
 Door screens  
 †Doors, screen  
 Dowels  
 †Drafting instruments  
 Drain cleaners  
 Drain pans  
 Drainpipe flushers  
 Drain plugs  
 Drain plungers  
 †Drain tile  
 Drapery cloth  
 Drapes  
 Drawing boards  
 Drawing compasses  
 †Drawing instruments  
 Drawing paper  
 Drawing pens  
 Dressers, emery wheel  
 Dressing, belt  
 Drier, ink  
 Drier, paint  
 Drier, varnish  
 Drill, points  
 †Drills  
 Dry cells  
 Dry goods  
 Dry measures  
 Duplicating machine brushes  
 Duplicating machine ink  
 Duplicating machine pads  
 Duplicating machine paper  
 Duplicating machine parts  
 Duplicating machine rolls  
 Dustcloths  
 Dustpans

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

Dusters  
Dyes

E

Ears, kettle  
Earthenware  
†Easels  
Educational tests  
Eggbeaters  
Elastic  
Electric cords  
Electric fuses  
†Electric Irons  
Electric light blubs  
Electric switches  
Electric wire  
†Electromagnets  
Elements, battery  
Embossing fluid  
Embossing pans  
Emery boards  
Emery cloth  
Emery powder  
Emery-wheel dressers  
Enamel  
†Encyclopedias  
Ends, book  
†End tables  
Engineer's scales  
Envelopes  
Epsom salts  
Eradicator, ink  
Erasers  
Erosin  
Essences  
Extracts  
Eye chart  
Eyelets

F

Fabrics  
Faces, archery  
Fasteners  
Feldspar  
Felt  
Ferrule

Fertilizers  
Fiberboard  
Fiber rod  
Fiber sheet  
Fiber tube  
File boxes  
File cards  
File cases  
File folders  
†Files, metal  
Files, record  
Filings  
Fillers, battery  
Fillers, ink  
Fillers, paint  
Fillers, wood  
Films  
Filter paper  
Filters  
Fingers, rubber  
Fire extinguisher refills  
†Fire grates  
Fire hooks  
†Fire hose  
†Fire shovels  
†Fire tongs  
Fish  
Fittings, compression  
Fittings, lubrication  
†First aid kits  
Fixatives  
Flags (small)  
Flanges, floor  
Flash cards  
Flasks  
†Flatirons  
Flats, seed  
Flavorings  
Flaxseed  
Float, hydrometer  
Floor oil  
Floor wax  
Flour  
Flower bulbs  
Flowerpots  
Flowers  
Flusher, drainpipe

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

- |                       |                        |
|-----------------------|------------------------|
| Flux                  | Gauze, sterile         |
| Flypaper              | Gelatine               |
| Fly spray             | Gelatine pads          |
| Folders               | Glass                  |
| Food                  | Glass cutters          |
| Foodstuffs            | Glasses                |
| Footballs             | Glassware              |
| Foot rests            | Glass, watch           |
| Force cups            | Glass, water           |
| Forceps               | Glass wool             |
| Forks                 | Glaze                  |
| Forks, garden (small) | Glides                 |
| †Forks, spading       | Globes, electric light |
| †Forks, tuning        | †Globes, geographic    |
| Formaldehyde          | Gloves, rubber         |
| Forms, printed        | Glue                   |
| †Frames, picture      | Glycerine              |
| †Frames, saw          | Goggles                |
| Friction tape         | Gongs                  |
| Frogs                 | Graduated measures     |
| Fruits                | Granite, decomposed    |
| Fuels                 | Graphite               |
| Fuel oil              | Graph paper            |
| Fumigants             | Grass shears           |
| Fumigators            | Grass seed             |
| Fungicides            | Grates, fire           |
| Funnels               | Gravel                 |
| Furniture polish      | Grease                 |
| Fuses                 | Grease, cup            |
|                       | †Grease guns           |
|                       | Greeting cards         |
|                       | Grinding compounds     |
|                       | Groceries              |
|                       | Groovers               |
|                       | Guards, arm            |
|                       | Guards, lamp           |
|                       | Guards, shin           |
|                       | Guides                 |
|                       | Gum arabic             |
|                       | Gummed cloth           |
|                       | Gummed figures         |
|                       | Gummed labels          |
|                       | Gummed seals           |
|                       | Gummed tapes           |
|                       | Gum tragacanth         |
|                       | Gym shoes              |

G

- Galvanized boxes
- Games
- Garbage cans
- †Garden hose
- Garments
- Garnet paper
- Gases
- Gasket paper
- Gaskets
- Gas mantels
- Gasoline
- Gauges (small)
- Gauze, antiseptic
- Gauze, cotton
- Gauze, iron

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

Gym suits  
Gym supplies  
Gypsum

H

Hairpins  
Hammers (small)  
Hampers  
Hand bags  
Handballs  
Handbooks  
Handles  
Hangers  
Hat blocks  
Hatchets  
Hectograph supplies  
Hemp fibre  
Henna  
Hinges  
†Hods, coal  
Holders (small)  
Hoes (small)  
†Holders, arrow  
Hooks  
Hoops  
Hoop sticks  
Horseshoes  
†Hose  
Hose clamps  
Hose menders  
Hose nozzles (small)  
Hot water bottles  
Hydrometer floats  
Hydrometers

I

Ice  
Ice bags  
Ice chisels  
Ice choppers  
Ice picks  
Ice tongs  
Incandescent lamps  
Index cards  
Index labels  
Index tabs

Ink  
Ink drier  
Ink eradicator  
Ink pads  
\*Ink rollers  
Ink wells  
Inner tubes (auto)  
Insecticides  
Insignia  
Instruments, dental (small)  
\*Instruments, drafting  
\*Instruments, drawing  
Instruments, medical (small)  
Instruments, surgical (small)  
Insulators  
Intelligence tests  
Iodine  
Iodoform  
Iron bucket  
Iron castings  
Iron filings  
Iron gauze  
\*Ironing boards  
\*Irons, electric  
\*Iron, sheet  
†Iron straps  
Iron wedge

J

Jack balls  
Jackets, book  
Jack plane cutters  
Jacks  
Jars  
Jute  
Jute tubing

K

Koalin  
Kerosene  
Kettles (small)  
Keyboards, piano, paper  
Key rings  
Keys  
Keytainers  
Kindergarten supplies

† Items classified either as supplies or as equipment.

\* Refers to items which are not actually supplies but chargeable as supplies.

ALPHABETICAL LIST OF SUPPLIES—continued

Kindling  
 Kitchen utensils (small)  
 Knee pads  
 †Knives

L

Labels  
 Laboratory glassware  
 Laboratory instruments (small)  
 \*Laboratory models  
 \*Laboratory mounts  
 Laboratory tools (small)  
 Laces  
 Lacing  
 Lacquers  
 Lactose  
 Ladles  
 Lamp chimney  
 Lamps  
 Lamps, incandescent  
 \*Lanterns  
 Lantern slides  
 Laths  
 Lathe dogs  
 \*Laundering  
 Leaches  
 Lead  
 Lead pencils  
 Lead, red  
 Leads  
 Lead, scrap  
 Lead, sheet  
 Lead, white  
 Leaf mold  
 Leather  
 Leather cases  
 Leather portfolios  
 Leather, sheepskin  
 †Leather working tools  
 Ledgers  
 †Lenses  
 Letter baskets  
 Letter cases  
 Letterheads  
 Lettering pens  
 Letter openers  
 Letter paper

Letters  
 Levels  
 Library books  
 Light bulbs  
 Light globes  
 Lime  
 †Line markers  
 Linens  
 Liners, staff (music)  
 Liners, type  
 Lines  
 Lining, brake  
 Lining, cloth  
 Linoleum (small pieces)  
 Linotype metals  
 Linseed oil  
 Liquid bronzing  
 Liquid polishes  
 Liquids  
 Liquid soap  
 Litmus paper  
 Loam  
 Locknuts  
 Locks (small, not built-in)  
 Looms, weaving  
 Looseleaf notebooks  
 Lubricants,  
 Lubrication fittings  
 Lubricating oil  
 Lugs, soldering  
 Lumber  
 Lunch costs  
 Lye

M

†Machines, dating  
 †Machines, fastening  
 †Machines, numbering  
 †Machines, stamping  
 Macrame cord  
 Magazine covers  
 Magnets, (small)  
 Mallets  
 Malt  
 Manicuring tools

† Items classified either as supplies or as equipment.

\* Refers to items which are not actually supplies but chargeable as supplies.



ALPHABETICAL LIST OF SUPPLIES—continued

- |   |                      |
|---|----------------------|
| Manila files                              | Mimeograph paper     |
| Manila folders                            | Minerals, laboratory |
| Manila rope                               | Mineral wool         |
| Manuals                                   | Minute books         |
| †Maps                                     | Mirrors (small)      |
| Maps, outline                             | Mixers, paint        |
| Map tacks                                 | Mixtures, fluid      |
| †Markers, line                            | Modeling clay        |
| Matches                                   | Modeling tools       |
| Material and work forms                   | †Models              |
| Matrix, type                              | Mold, leaf           |
| Mats, asbestos                            | Molds, button        |
| Mats, cocoa                               | †Molds, pattern      |
| †Mats, door                               | Mop cloths           |
| †Mats, gymnasium                          | Mop pails            |
| Mats, weaving                             | Mops                 |
| Meal                                      | Mopsticks            |
| Measures                                  | Mortars              |
| Meats                                     | Moss                 |
| Mechanical drawing instruments<br>(small) | Mounting boards      |
| Medals                                    | Mounts               |
| Medical instruments (small)               | Mouse traps          |
| Medical supplies                          | Mucilage             |
| Medicines                                 | Music, sheet         |
| Medicine balls                            | Muslin               |
| Megaphones                                | Mustard              |
| Memo pads                                 | N                    |
| Memo books                                | Nail boxes           |
| Menders, hose                             | Nail polishes        |
| Mending materials                         | Nails                |
| Mending tapes                             | Napkins              |
| *Messenger service                        | Napkins, sanitary    |
| Metallic solutions                        | Neatsfoot oil        |
| Metal polishes                            | Needles              |
| Metal tubing                              | Nets, cloth          |
| Metal wool                                | Newspaper            |
| *Metal working tools                      | Newspapers           |
| Metals, die casting                       | Nickel polish        |
| Metals, laboratory                        | Nippers              |
| Metals, linotype                          | Nipples              |
| Meter sticks                              | Notebook covers      |
| *Mileage milk                             | Notebooks            |
| Millboard                                 | Nozzles (small)      |
| Mill ends                                 | †Numbering machines  |
|   | Nurse's supplies     |
|   | Nuts                 |

† Items classified either as supplies or as equipment.

\* Refers to items which are not actually supplies but chargeable as supplies.

## ALPHABETICAL LIST OF SUPPLIES—continued

## O

Oakum  
Oil  
Oil cans  
Oilcloth  
Oil stoves  
Ointments  
Oleomargarine  
Openers, letter  
Organizers, work  
Outline maps  
Oxygen

## P

Packing  
Padding  
Paddle tennis balls  
Paddle tennis nets  
Paddle tennis rackets  
Padlocks  
Pads, blotter  
Pads, calendar  
Pads, chair  
Pads, desk  
Pads, duplicator  
Pads, ink  
Pads, memo  
Pads, stamp  
Pads, typewriter  
Pads, writing  
Pails  
Paint brushes  
Paint dryer  
Paint remover  
Paints  
Palettes  
Pamphlets  
Pans (small)  
†Pantographs  
Paper  
Paper cups  
Paper fasteners  
Paper napkins  
Paper, toilet  
Paper towels  
Paraffin

Parts, repair  
Paste  
Pasteboard  
Pasteboard boxes  
Paste brushes  
Pastries  
Pastry cutters  
Patches  
Patching compounds  
†Pattern molds  
†Patterns  
Peat  
Peat moss  
†Peelers  
Pencils  
Pencil sharpeners  
Penholders  
Penknives  
Pennants  
Pens  
†Perforators  
Periodicals  
Pestles  
Phonograph needles  
†Phonograph record albums  
Phonograph records  
Photograph mounts  
Photographs  
Picks  
†Picture frames  
†Pictures  
Picture wire  
Pigments  
Pillows  
Pins  
Pipe, steel  
Pipettes  
†Pitchers  
†Pitchforks  
†Plane cutters  
†Planers  
†Planes  
Plaques  
Plaster  
Plaster, adhesive  
Plaster of paris

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

- |                            |                            |
|----------------------------|----------------------------|
| Plastic wood               | Pruners                    |
| Plastic wood solvent       | Pulleys                    |
| Plate glass                | Pumice                     |
| Plates                     | Pumps (small)              |
| Plates, addressing machine | Punches                    |
| Plates, battery            | Push buttons               |
| Plates, book               | Pushers, cuticle           |
| Plates, lantern slide      | Push pins                  |
| Plates, photographic       | Putty                      |
| Plates, writing            | †Pyrometer                 |
| Pliers                     | Pyrometric cones           |
| Plugs, drain               |                            |
| Plugs, spark               | Q                          |
| Plumbs                     | Quinine                    |
| Plungers, drain            | †Quivers, arrow            |
| Pockets, book              |                            |
| Pointers                   | R                          |
| Points, drill              | Rackets, badminton         |
| Poison containers          | †Rackets, tennis           |
| Poisons                    | Radio tubes                |
| Pokers, stove              | Raffia                     |
| Poles                      | Rags                       |
| Polishes                   | Rakes                      |
| Portfolios                 | Rasps                      |
| Portland cement            | Rattan                     |
| Postage                    | †Reamers                   |
| Posters                    | Receptacles (small)        |
| †Posts                     | Receipt books              |
| †Potato peelers            | Record books               |
| Pot cleansers              | Record files               |
| Pots (small)               | Record forms               |
| †Pottery                   | Records, class             |
| Powders                    | Records, permanent         |
| Preservatives              | Records, phonograph        |
| Printed blanks             | Records, printed           |
| Printed forms              | Reed                       |
| Printed materials          | †Reels, hose               |
| Printed notices            | Reels, motion picture film |
| Printing                   | Reference books            |
| Printing ink               | Registers (printed)        |
| Printing materials         | †Relief maps               |
| Printing sets (rubber)     | Reinforcing cloth          |
| Printing type              | Reinforcing corners        |
| Prisms                     | Reinforcing tape           |
| Projector slides           | Removers                   |
| Protractors                | Repair parts               |

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

- |                             |                     |
|-----------------------------|---------------------|
| Report cards                | Saw blades          |
| Report forms                | Sawdust             |
| Residence cards             | †Saw frames         |
| Resisters                   | †Saws               |
| †Retorts                    | †Scales             |
| Ribbons, adding machine     | Scapels             |
| Ribbons, addressing machine | Scissors            |
| Ribbons, cloth              | Scoops              |
| Ribbons, typewriter         | †Scoop shovels      |
| Ring toss                   | Scourers            |
| Rings, carrom               | Scouring powder     |
| Rings, key                  | Scrapers            |
| Rivets                      | †Screens            |
| Rivet sets                  | Screwdrivers        |
| †Rock, crushed              | Screw eyes          |
| †Rods, brass                | Screw hooks         |
| †Rods, steel                | Screws              |
| Rods, welding               | †Scuttles, coal     |
| †Rollers, ink               | †Seals              |
| †Roofing caps               | Seasonings          |
| †Roofing paper              | Sedatives           |
| Rope                        | Seed flats          |
| Ropes, jumping              | Seed grass          |
| Ropes, swing                | Separators battery  |
| Rosin                       | †Serving trays      |
| Rotten stone                | Sets, rivet         |
| Rouge                       | Shakers             |
| Roving cotton               | Shampoo             |
| Rubber goods                | †Sharpeners, pencil |
| Rubbish cans                | †Shears             |
| Rulers                      | Sheet brass         |
|                             | Sheeting            |
|                             | †Sheet iron         |
|                             | Sheet metal         |
|                             | Sheet music         |
|                             | Sheets, bed         |
|                             | Sheets, record      |
|                             | Shelves, kiln       |
|                             | Shellac             |
|                             | Shims               |
|                             | Shingles            |
|                             | Shot                |
|                             | †Shovels            |
|                             | Show cards          |
|                             | †Shrubs             |
|                             | Shuttlecocks        |

S

- Safety boxes
- Safety glass
- Safety pins
- Salt
- Salts
- Sand
- Sandpaper
- Sandwich boards
- Sanitary napkins
- Sash chains
- Sash cords
- Satchels
- Saucers

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

Sifters	Spoons
Signals	Spray mixtures
Signs	Sprayers, hand
Silks	Sprays, fungicide
Silver polish	Sprays, insecticide
Silverware	Spreaders, butter
Skillets	†Spreaders, tire
Slats	Spreads, bed
Sleeving	†Spring balances
†Slide rules	Springs
Slides, lantern	Sprinkling cans
Slides, microscope	†Squares
Slides, projector	Squeegees
Sloyd knives	Staff liners
Snaps	Stain removers
Snips	Stains
†Snow shovels	Stakes
Soaps	Stamp pads
Socket caps	Stamps, rubber
Socket wrenches	Stands, calendar
Sockets, electric	Staplers
Sockets, wrench	Staples
Soda, baking	Stapling machines (small)
Soda, washing	Starch
Sodding	Stationery
Softeners, water	Steam packing
Soil	†Steel measuring tapes
Solder	†Steel sheet
†Soldering coppers	Steel wool
Soldering fluid	Stencil correction fluid
Soldering lugs	Stencils, addressing machine
Soldering paste	†Stencils, duplicating machine
Solutions	†Stencils, lettering
Solvents	Stenographer's notebooks
Spacebands	Stereographs
†Spades	Sterile gauze
†Spading forks	Sticks, composing
Spark plugs	Sticks, cutting
Spatulas	Sticks, hockey
Specimens, laboratory	Sticks, hoop
†Spheres	Stilts
Spindle files	Stockings
Spirits	Stock records
Splints	Stoppers
Spokes	Stops, bench
Sponges	Stove pokers

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† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

Stove polishes  
 Stove shovels  
 †Strainers  
 Straw, compressed  
 Straws, drinking  
 †Stretchers  
 Strings  
 Strips, neck  
 †Stylus  
 Supplementary books  
 Surface hardening blocks  
 Surgical instruments (small)  
 Surgical powders  
 Swages  
 Sweepers, carpet  
 Sweeping compounds  
 †Switches, electric  
 Syphon bottles  
 Syringes  
 Syrup

T

Tablecloths  
 Tables, computing  
 Table tennis balls  
 Table tennis nets  
 Table tennis rackets  
 Tablets, medicinal  
 Tablets, writing  
 Tabs, index  
 Tack hammers  
 Tacks  
 Tags  
 Talcum powder  
 Tapes  
 †Tapes, steel  
 Taps, machine screw  
 Taps, pipe  
 Targets, archery  
 Tarpaper  
 Team uniforms  
 Tennis balls  
 Tennis nets, cloth mesh  
 †Tennis rackets  
 Terminals, battery  
 Tests

Test tube brushes  
 Test tubes  
 Textbooks, (supplementary)  
 Textiles  
 Theatrical costumes  
 Theme paper  
 †Thermometers  
 Thimbles  
 Thinners  
 Threads  
 Throat applicators  
 Thumb tacks  
 Tickets  
 Tile, drain  
 Tin cups  
 Tin cutters  
 Tinted paper  
 Tires  
 Tissues, cleansing  
 Tissues, mending  
 Toilet paper  
 Tokens  
 †Tongs  
 Tongue blades  
 Tools (small; not in sets)  
 Toothpicks  
 Topsoil  
 Tourniquets  
 Towels  
 Toxins  
 Toys  
 Tracing cloth  
 Tracing paper  
 Transformer laminations  
 †Transformers  
 Transom poles  
 Transom rods  
 Traps  
 †Trays  
 Triangles  
 Trophies  
 Trowels  
 †Tubes  
 Tubes, inner  
 Tubes, radio  
 Tubing, fibre

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF SUPPLIES—continued

Tubing, glass  
 Tubing, metal  
 Tubing, rubber  
 Tumblers  
 †Tuning forks  
 Turpentine  
 Tweezers  
 Twine  
 †Type  
 Type cleaner  
 †Type holders  
 Type liners  
 Type, matrix  
 Type planers  
 Type, printing  
 Typewriter brushes  
 Typewriter covers  
 Typewriter paper  
 Typewriter ribbons  
 Typewriting supplies

U

Unguents  
 †Uniforms  
 Underglase colors  
 Upholstering materials  
 Urns, flower  
 Utensils (small)

V

†Vacuum bottles  
 Valve cores  
 Valve packings  
 Valve parts  
 Vaporizers  
 Varnishes  
 Varnish driers  
 Varnish removers  
 †Vases  
 Vaulting poles  
 Vegetables  
 Vessels (small)  
 Vines  
 Vises (small)  
 Vision charts  
 Volleyball nets  
 Volleyballs  
 †Voltmeters

W

Wallboard  
 Wall brushes  
 Wands  
 Warp, carpet  
 Washbasins  
 Washboards  
 Washboilers  
 Washbowls  
 Washcloths  
 Washers  
 Washing powder  
 Washtubs  
 Waste  
 Wastebaskets  
 Watch crystals  
 Water color brushes  
 Water colors  
 Water, distilled  
 Water glass  
 Water softeners  
 Wax crayons  
 Wax liquid  
 Wax, polishes  
 Wax, sealing  
 †Weighing scales  
 †Weights  
 Welding rods  
 Wheels, (small)  
 Whisk brooms  
 Whistles  
 Whiting  
 Wicks  
 Willow  
 †Winders  
 Window glass  
 Wipers  
 Wire  
 Wood filler  
 Wood, kindling  
 Wood, plastic  
 Wood, preservative  
 Wood stains  
 Wool  
 Wool, glass  
 Wool, steel

† Items classified either as supplies or as equipment.

## ALPHABETICAL LIST OF SUPPLIES—continued

Work cards		Y
Work organizers	Yard brooms	
Wrapping papers	Yardsticks	
†Wrenches	Yarn	
Writing pads		
Writing paper		Z
Writing tablets	Zinc	

### III—DEFINITIONS OF EQUIPMENT

All articles that add to the value of the physical properties of a school district, that are not destroyed or constructively consumed through use, and that have reasonable durability, lasting, say, for five or more years, should be classified as equipment. (See definitions of supplies above.) Usually articles of equipment are readily distinguished from supplies because of their durability through use when continued in service for a considerable length of time. The following instructions should be used as guides in properly charging various articles of equipment:

1. All original purchases of movable equipment should be charged to the proper subdivision, Code 711, under *Capital Outlay*.
2. Articles of equipment, if they are to replace old or worn-out articles; and articles ordinarily classified as equipment, but used as part of repairs, should be charged to Code 421, under *Maintenance of School Plant*.
3. Articles anchored or installed as part of a new building or an addition, that are built-in or fixed equipment thereof, should be charged to Code 702, under *Capital Outlay*.
4. Articles of equipment built-in, or anchored or fixed to a building (after it has been occupied) as part of its *improvements*, should be charged to Code 721, under *Capital Outlay*.

### IV—ALPHABETICAL LIST OF EQUIPMENT

Original purchases of the articles of movable equipment below should be charged to Code 711, under *Capital Outlay*. However, if these articles are to *replace* worn-out equipment, they should be charged to Code 421, under *Maintenance of School Plant*.

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† Items classified either as supplies or as equipment.



ALPHABETICAL LIST OF EQUIPMENT—continued

A

Adding machines  
 Addressing machines  
 Agriculture equipments  
 Air brushes  
 Air compressors  
 Air gauges  
 †Anatomical charts  
 †Anatomical models  
 Anemometers  
 Animan boxes  
 Anvils  
 Apparatus  
 Apparatus cabinets  
 Aquariums  
 Art room equipment  
 †Asbestos  
 Ash cans  
 †Athletic uniforms  
 Audiometers  
 Automobiles and accessories  
 Awls  
 Awnings  
 †Axes

B

†Balances, spring  
 †Ballot boxes  
 Band instruments  
 Band saws  
 Banners  
 †Barometers  
 Bars, horizontal  
 Bars, stall  
 †Baskets  
 Bath curtains  
 Bath mats  
 Bath tubs  
 Batteries  
 Battery chargers  
 Beams, compass  
 Bedding  
 Beds  
 †Bellows

†Bells  
 Benches  
 Bench machines  
 Bench seats  
 Bench whirlers  
 Bicycles  
 Bicycle racks  
 Billiard balls  
 Billiard cues  
 Billiard tables  
 Billing machines  
 Binders  
 Binoculars  
 †Biological charts  
 †Biological models  
 Biology apparatus  
 Biology specimens  
 Bit-braces  
 Bit-tools  
 Blackboard, portable  
 Blankets  
 Bleachers  
 Blocks, sets  
 †Blotter holders  
 Blowers  
 †Boards  
 Boats  
 Boiler firing tools  
 Bookcases, sectional  
 Bookkeeping machines  
 Book racks  
 Book stacks  
 Book trucks  
 Bowls  
 †Bows, archery  
 †Boxes  
 Brake lining machines  
 Brakes, cornice  
 Bread slicers  
 Bread toasters  
 †Brief cases  
 †Broilers  
 Brushes, air  
 †Buckets  
 †Bulletin boards  
 Burners, Bunsen

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

- Buses  
 Bus wagons  
 Busts (art)
- C
- Cabinets, apparatus  
 Cabinets, filing  
 Cabinets, first aid  
 Cabinets, kitchen  
 Cabinets, lantern slide  
 Cages  
 Calculating machines  
 †Calipers  
 †Call bells  
 Cameras  
 Candelabras  
 †Candlesticks  
 Canners  
 †Can openers  
 †Canvas  
 Cappers  
 Card racks  
 Carpenter's workbench  
 Carpets  
 Carpet stretcher  
 Carpet sweeper  
 Carts, hand  
 Carts, hose  
 Carving knives  
 Cases, display  
 Cases, document  
 Cases, exhibit  
 Cases, medicine  
 Cases, supply  
 Cash boxes  
 Cash registers  
 Cattle  
 †Chains  
 Chairs  
 Chairs, folding  
 Chair swings  
 Change holders  
 Chargers, battery  
 Charging desks  
 †Charts  
 Chart stands
- Check protectors  
 Check writers  
 †Chimes  
 †Choppers  
 Chutes  
 Cleaners, flue  
 Cleaners, vacuum  
 Climbing poles  
 †Clocks  
 Clocks, time  
 †Clothes baskets  
 Clothes dryer  
 Clotheshorse  
 Clothes wringer  
 †Coal hods  
 †Coal screens  
 †Coal scuttles  
 †Coal shovels  
 Coffee grinders  
 Coffee percolators  
 Coffee urns  
 Collapsible tables  
 Color mixers  
 Compass beams  
 †Compasses, magnetic  
 Compressors, air  
 †Condensers  
 Cookers, fireless  
 Cookers, pressure  
 Cook stoves  
 Coolers  
 †Coppers, soldering (electric)  
 Copyholders  
 Cordholders  
 Cornice brakes  
 Cots  
 Couches  
 Counters, service  
 †Crucibles  
 Cues, billiard  
 †Cultivators  
 Cupboards  
 †Curtains  
 †Cutters

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

D

†Dating machines  
 †Dental instruments  
 Dental lamps  
 Desks  
 Developing tanks  
 Dictating machines  
 Dictionary stands  
 †Dies  
 Discs, optical  
 Dish trucks  
 Dishwashing machines  
 Display cases  
 Display racks  
 Document cases  
 †Dolls  
 Domestic science tables  
 †Door mats  
 †Doors  
 †Drafting instruments  
 Drafting machines  
 Draperies  
 †Drawing instruments  
 Drawing tables  
 †Drills  
 Dryers, clothes  
 Dryers, gym  
 Dryers, hair  
 Dumb bells  
 Duplicating machines  
 Duplicating machine gelatine  
 Duplicating machine liquid  
 Duplicating machine stencils  
 Duplicators.

E

†Easles  
 Edgers, lawn  
 Electric batteries  
 Electric erasers  
 Electric floor scrubbers  
 †Electric Irons  
 Electric mixers  
 Electric sanding machines  
 Electric toasters  
 Electric vacuum cleaners

Electric waxing machines  
 Electrolysis apparatus  
 †Electro-magnets  
 Embossers  
 Emery wheels  
 †Encyclopedias  
 †Engineer's scales  
 Envelope sealers  
 Exhibit cases  
 Extinguishers, fire  
 Eye chart illuminators

F

Fans, electric  
 Fastening machines  
 Field glasses  
 Figures, geometrical  
 Files, letter  
 Filing Cabinets  
 Filing cases  
 Filters, water  
 Fire alarm systems  
 Fire axes and tools  
 Fire extinguishers  
 †Fire grates  
 †Fire hose  
 Fireless cookers  
 †Fire shovels  
 †Fire tongs  
 First aid cabinets  
 †First aid kits  
 †Flags  
 †Flatirons  
 Floor scrubbers  
 Flue cleaners  
 Fluoroscopes  
 Folders, bar  
 Folding chairs  
 Folding tables  
 Force pumps  
 Forges  
 †Forks, spading  
 †Forks, tuning  
 Forms, dressmaking  
 Forms, geometrical  
 †Frames, picture

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

†Frames, saw  
Freezers, ice cream  
Furnaces, gas  
Furniture

G

Galleys  
Galvanometers  
†Garden hose  
Gas plates  
Gas stoves  
†Gauges  
Gelatine duplicators  
†Geographic globes  
Geometrical figures  
Geometrical forms  
†Globes  
Gongs  
†Grease guns  
Grills  
Grinders  
†Guns, grease  
Guns, starting  
Gymnasium apparatus

H

Hair dryers  
Hall trees  
Hammers, sledge  
Hand trucks  
Handy trucks  
Hat racks  
Heaters  
†Holders, blotter  
Holders, change  
Holders, copy .  
Holders, cord  
Holders, dictionary  
Hooks, fire  
Horizontal bars  
Horses  
†Hose  
Hose carts  
Hot plates  
Hourglasses  
Hurdles

I

Ice boxes  
Ice chests  
Ice cream freezers  
Incinerators  
Incubators  
Indian clubs  
†Ink rollers  
Ink vents  
Insect boxes  
Instruments, band  
†Instruments, dental  
†Instruments, drafting  
†Instruments, drawing  
†Instruments, medical  
Instruments, musical  
†Instruments, surgical  
Instruments, surveying  
†Ironing boards  
†Irons, electric

J

Joiners  
Jointers  
Jump standards

K

†Kettles  
Key racks  
Kilns  
Kitchen cabinets  
Kitchen tables  
Kits, first aid  
†Knives

L

Laboratory apparatus  
Laboratory furniture  
†Laboratory instruments  
†Laboratory models  
†Laboratory mounts  
†Laboratory tools  
Ladders, step  
Lamps, desk  
†Lanterns  
Lantern screens

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

Lantern slide cabinets  
 Lathes  
 Lawn edgers  
 Lawn mowers  
 Lawn rollers  
 Lawn sprinklers  
 Lawn swings  
 Layettes  
 Lead burning outfits  
 †Leather brief cases  
 †Leather working tools  
 †Lenses  
 Letter files  
 Letter press  
 Letter racks  
 Letter scales  
 Library furniture  
 Library shelving  
 Lifters, valve  
 †Line markers  
 Livestock  
 Lockers  
 Looms

M

Machinery  
 Machines, adding  
 Machines, addressing  
 Machines, bench  
 Machines, billing  
 Machines, bookkeeping  
 Machines, brake lining  
 Machines, calculating  
 †Machines, dating  
 Machines, dishwashing  
 Machines, drafting  
 Machines, duplicating  
 †Machines, fastening  
 Machines, mimeograph  
 Machines, mixing  
 †Machines, numbering  
 Machines, polishing  
 Machines, sewing  
 †Machines, stamping  
 Machines, static  
 Machines, stencil cutting

Machines, tabulating  
 Machines, washing  
 Machines, waxing  
 Magazine racks  
 †Magnets  
 Magnifying glasses  
 Mail boxes  
 Manual training benches  
 †Maps  
 †Markers, line  
 Mats, bath  
 †Mats, door  
 †Mats, gym  
 Mattresses  
 †Medical instruments  
 Medicine balls  
 Medicine cases  
 †Metal working tools  
 Micrometers  
 Microprojectors  
 Microscopes  
 Microtones  
 Mimeoscopes  
 †Mirrors  
 Mitre boxes  
 Mixers, electric  
 Mixers, color  
 Mixing machines  
 †Models  
 Models, shop  
 Mop trucks  
 Mop wringers  
 Mortisers  
 Motion picture projectors  
 Motor generator sets  
 Motors  
 Mowers, lawn  
 Musical instruments  
 Music racks

N

Negative racks  
 Negative tanks  
 Nets, steel  
 Nozzles, fire hose  
 †Numbering machines  
 Numeral frames

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

O

Oars, boat  
Office furniture  
Opera chairs  
Optical discs  
Organs  
Outdoor benches  
Ovens

P

Padlock cases  
†Pans  
Pantographs  
Paper balers  
Paper cutters  
Paper punches  
†Pattern molds  
†Patterns  
†Peelers  
Percolators, coffee  
†Perforators  
†Phonograph record albums  
Phonographs  
Photoelectric cells  
Photometers  
Physical education apparatus  
Pianos  
†Picture frames  
†Pictures  
Pinking machines  
Pipe dies  
Pipe stocks  
Pistols  
†Pitchers  
†Pitchforks  
†Plane cutters  
†Planers  
†Planes  
Plant stands  
Plates, bench  
Plates, electric  
Plates, gas  
Plates, hot  
Plates, screw  
Plates, surface  
Platforms

Playground apparatus  
Plinths  
Poles, climbing  
Polishes  
†Posts  
Posture screens  
Posture silhouette machines  
†Potato peelers  
Pot racks  
†Pots  
Presses, arbor  
Presses, letter  
Presses, printing  
Pressboards  
Printing cases  
Printing frames  
Printing presses  
Projectors, motion picture  
Projectors, still  
Pullers  
†Pumps  
†Pyrometers

Q

†Quivers, arrow

R

Racks  
Radio receiving sets  
Rams, hydraulic  
Ranges, cooking  
†Reamers  
†Receptacles  
Rectifiers  
†Reels, hose  
Reflectors, parabolic  
Refracting apparatus  
Refrigerators  
Registers, cash  
†Relief maps  
Reptile boxes  
†Retorts  
Revolvers  
Rheostats  
Rings, flying

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

†Rods, brass  
 †Rods, steel  
 †Rollers, ink  
 Rollers, lawn  
 Rollers, water type  
 Roofing materials  
 Rotators, motor  
 Rugs

S

Safes  
 Safety belts  
 Sanders  
 Sanding machines  
 †Saw frames  
 †Saws  
 †Scales  
 Scenery, Stage  
 Scrapers  
 †Screens  
 Screw plates  
 †Scrubbers, floor  
 Scuttles, coal  
 Scythes  
 Sealers, envelope  
 †Seals  
 Seats  
 Sectional bookcases  
 †Serving trays  
 Settees  
 Sewing machines  
 Shaper and router  
 †Shears  
 †Sheet iron  
 Shelving  
 Shop machines  
 Shop models  
 †Shovels  
 Skeletons  
 Sledge hammers  
 Slicers, bread  
 †Slide rules  
 Slides, playground  
 Soap dispensers  
 †Soldering coppers, electric  
 Spectroscopes  
 †Spheres

Sphygmomanometers  
 Spirometers  
 Spotlights  
 †Spring balances  
 Sprinklers, lawn  
 †Squares  
 Stacks, book  
 Stadiometers  
 Stage curtains  
 Stage scenery  
 Stakes  
 Stall bars  
 Stamping machines  
 Standards, jump  
 Stands, chart  
 Stands, umbrella  
 †Stapling machines  
 Static machines  
 Statuary  
 Steam tables  
 Steam trays  
 Steamers, millinery  
 †Steel measuring tapes  
 Stencil cutting machines  
 †Stencils, lettering  
 Step ladders  
 Steroscopes  
 Sterilizers  
 Stitchers  
 Stocks  
 Stools  
 Stop watches  
 Stoves  
 †Strainers  
 †Stretchers  
 Study room equipment  
 †Styluses  
 Supply cases  
 Surface plates  
 Surveying instruments  
 Sweepers, carpet  
 Swings, chair  
 †Switches

T

Tables  
 Tabulating machines

† Items classified either as supplies or as equipment.

ALPHABETICAL LIST OF EQUIPMENT—continued

Tanks  
 †Tapes, steel  
 Tennis court nets, steel  
 Tent shelters  
 Test tube racks  
 †Thermometers  
 Time clocks  
 Timers  
 Toasters  
 Toilet fixtures  
 †Tongs  
 Tool racks  
 †Tools  
 Tools, sets  
 †Transformers  
 †Trays  
 Trucks  
 †Tubes  
 Tubs  
 †Type  
 Type cases  
 †Type holders  
 Typewriter desks  
 Typewriters

U

Umbrella stands and racks  
 †Uniforms  
 Urns

V

†Vacuum bottles  
 Vacuum cleaners  
 Valve lifters  
 †Vases  
 Ventilating fans

Ventilators  
 Vents, ink  
 †Vessels  
 Vibrators  
 Vibrographs  
 †Vises  
 †Voltmeters

W

Wagons  
 Washing machines  
 Watchman's time clocks  
 Water coolers  
 Water meters  
 Watt meters  
 Waxing machines  
 Weaving machines  
 †Weighing scales  
 †Weights  
 Welding outfit  
 Wheelbarrows  
 †Wheels  
 • Wheels, automobile  
 Wheels, emery  
 Wheels, pottery  
 †Winders  
 Window washing racks  
 Window working safety belts  
 Work benches  
 Work tables  
 †Wrenches  
 Wringers, clothes

Y

Yard benches

V—BUILT-IN OR FIXED EQUIPMENT FOR BUILDINGS

Purchases of articles of *fixed* equipment listed below, if installed in *new buildings* or *additions*, should be charged to *New Buildings*, Code 702, under Capital Outlay. But, if such articles are anchored in buildings already occupied, and were not included in the *original purchases*, should be charged to Code 721.

Air conditioning equipment  
 Ash hoists  
 Auditorium stage curtains and scenery

Awnings  
 Bath fixtures

† Items classified either as supplies or as equipment.



BUILT-IN OR FIXED EQUIPMENT FOR BUILDINGS—Continued

Bath tubs	Gym, backstops
Bells	Gym, basketball baskets
Bins	Gym, ladders
Blackboards	Heaters
Boiler grates	Heating systems
Boilers	Hoods, exhaust fan
Boiler tubes	Hot water heaters
Bookcases	Incinerators
Bulletin boards	Inter-communicating systems
Buzzers	Ironing boards (attached)
Circuit breakers	Laboratory equipment (attached)
Compressors	Laundry equipment
Coolers	Lavatory equipment
Cupboards	Lighting equipment
Curtains	Lighting fixtures
Cycloramas	Liquid soap dispensers
Deflectors	Lockers
Desks, attached	Locks
Dispensers, paper towel	Loud speaker systems
Dispensers, sanitary napkin	Louvers (ventilating)
Dispensers, soap	Mail box chutes
Door checks	Mantels
Door fixtures	Mechanical stokers
Door screens	Meters, electric
Drinking fountains	Meters, gas
Dumb-waiters	Meters, water
Electric clocks	Motors (not part of movable equipment)
Electric light fixtures	Numbers, door
Electric switchboards	Panel boards and electric fix- tures
Electric ventilator fans	Panic bolts
Elevators	Plumbing equipment and fixtures
Exit lights	Pot racks
Fans	Pumps, air
Fire alarm boxes	Pumps, water
Fire alarm systems	Radiators
Fire escapes	Radio wiring
Fire hose	Recirculating systems
Fire hose cabinets	Registers, hot air
Fireplaces	Registers, steam
Furnace grates	Registers, water
Furnaces	Room door numbers
Gas light fixtures	Screens
Gasoline pumps	
Gauges	
Grease traps	
Grilles	

BUILT-IN OR FIXED EQUIPMENT FOR BUILDINGS—Continued

Shades, window	Thermostats and guards
Shelving	Toilet fixtures
Shop equipment	Towel dispensers
Shower fixtures	Transformers
Showers	Transom fixtures
Sinks	Traps, grease
Smokestack breaching	Traps, water
Soap dispensers	Unit heaters
Stage scenery	Unit ventilators
Stair treads and guards	Vacuum cleaner equipment
Stokers, mechanical	Ventilating systems
Storm door enclosures	Ventilators
Suction cleaners	Wall board
Swimming pool chlorinator	Wardrobes
Swimming pool filtration equipment	Washstands
Swimming pool springboard equipment	Water filters
Switchboards	Water heaters
Telephone booths	Water meters
Telephone systems	Water purifiers
Telephone switchboards	Water traps
Temperature controls	Weather strips
	Window boxes
	Window screens
	Window shades

VI—EQUIPMENT SECURED TO GROUNDS

Original purchases of equipment to be anchored to *new* grounds, not heretofore used, should be charged to Code 701; charge to Code 421, if articles are to *replace* the worn-out; or to Code 721, if such articles of equipment are added as improvement to previously occupied grounds.

Approach signs	Flower beds
Backstops, baseball	Gates
Backstops, basketball	Giant strides
Bird baths	Goal posts
Bleachers	Goals and nets
Catch basin covers	Gradings
Climbing poles	Guard railings
Danger signs	Horizontal bars
Fences	Horizontal ladders
Fish ponds	Hydrants
Flagpole bases	Incinerators
Flagpoles	Manhole covers
Floodlights	Playground apparatus

nued

EQUIPMENT SECURED TO GROUNDS—Continued

- |                    |                          |
|--------------------|--------------------------|
| Posts              | Teeters                  |
| Safety signs       | Tennis court nets, metal |
| Septic tanks       | Trapezes                 |
| Shrubs             | Traveling rings          |
| Slides             | Trees                    |
| Snow guards, fence | Vertical ladders         |
| Swings             | Walks                    |

PART VII—STATE SCHOOL ACCOUNTING TERMINOLOGY

It is highly essential that there be a uniformity of terminology in school financial accounting, and that there be a common agreement as to meanings and definitions of accounting terms used within the State School System, and among the various local school districts of the State. The Kentucky State Board of Education, through the recommendation of the State Superintendent of Public Instruction, has adopted the accounting terms and definitions below to be used throughout the State for interpreting the functions and operations of the Kentucky Uniform Accounting System.

It is evident that each school system may not employ all the various terms and definitions set out herein, but it is believed that the list has been made comprehensive enough to meet the purposes of most any district whether it be county or independent, large or small.

This terminology conforms reasonably well to the recommendations of the National Committee On Municipal Accounting;<sup>1</sup> the California State Department of Education;<sup>2</sup> the Uniform Accounting Committee of the League of California Municipalities;<sup>3</sup> and the U. S. Office of Education.<sup>4</sup> Through the courtesy and with the permission of the National Committee On Municipal Accounting the following definitions have been reproduced or adapted to The Kentucky Uniform Financial Accounting System for the Public Common Schools.

<sup>1</sup> *Municipal Accounting Terminology for State, Municipal and Other Local Governments.* Bul. No. 11, 3rd. Ed., National Committee On Municipal Accounting, 1313 E. 60th St., Chicago, Ill., June, 1941.  
<sup>2</sup> *California School Accounting Manual, Parts I-IV.* California State Department of Education, Sacramento, Cal., June, 1944.  
<sup>3</sup> *Financial Reports of Municipalities.* Bul. No. 1, Uniform Accounting Committee, League of California Municipalities, 223 City Hall, San Francisco; 448 S. Hill St., Los Angeles, Feb. 1938.  
<sup>4</sup> *Financial Accounting for Public Schools.* Cir. 204, Office of Education, Washington, D. C.

## DEFINITIONS OF SCHOOL ACCOUNTING TERMS<sup>1</sup>

*Accounts Payable*—Liabilities on open account incurred in dealing with private persons, firms or corporations, and with other governmental bodies (but not including amounts due to other funds). See Form F-55.

*Accounts Receivable*—Amounts owing on open account from private persons, firms or corporations, or from other governmental bodies (but not including amounts due from other funds). See Form F-55.

*Activity*—A specific line of work carried on by a school district in order to perform its functions, teaching for example. See also *Character, Function, Object*.

*Administration*—A term used to designate those activities and expenditures having to do with the regulation, direction and control of the affairs of the school district as a whole. See Codes 100-199.

*Allotment*—A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose. See Codes 1000 and 1010.

*Annual Expenditures*—Total expenditures for a fiscal school year. See Form F-55, also *Expenditures, Current Expense, Capital Outlay*.

*Apportion*—To divide state appropriation in aid, district tax, or other moneys among school districts or other governmental units.

*Apportionment*—(1) The act of apportioning. (2) An item of receipts resulting from the act of apportioning, such as state apportionments. See Codes 1000 and 1010.

*Apportionment Notice*—A monthly or periodic advice of apportionments from one office to another, as from the county superintendents of schools to the school subdistricts of the county.

*Appropriation*—An allocation of funds, revenue, or estimated revenue, made by the governing board of the school district for specific purposes and set out in the minutes.

NOTE: An appropriation is usually limited in amount and as to the time when it may be expended. See Form F-55.

<sup>1</sup> Adaptations and reproductions of definitions are in agreement with those employed by the U. S. Office of Education, the National Committee of Municipal Accounting and the California State Department of Education, and have been modified to suit the essential needs in the State Accounting System of Kentucky.

*Assessed Valuation*—A valuation set upon real estate or other property by government assessors as a basis for levying taxes. See Form F-1, Codes 1100-1120.

*Assessment Roll*—The list showing the assessed valuation of each parcel of taxable real property and the assessed valuation of other taxable property for each owner thereof.

*Assets*—The entire property of all kinds of a school district including both current assets and fixed assets.

NOTE: Conventionally, debit balances subject to final disposition, such as deferred charges and prepaid expenses, are classified as assets at closing periods, even though the stated values may not represent the realizable values. See Form F-55.

*Attendance, Average Daily*—Average Daily Attendance is the average number of pupils present each day school was in session during the period of report.

*Auxiliary Services*—Those services of the school district which are closely related to the schools, but not a part of the regular classroom instructional program although chargeable to pupil costs. See Codes 600-659.

*Available Cash*—The excess of cash of a given fund in the treasury over immediate demands and reserves against cash; that is, the actual cash in the treasury belonging to a given fund after deducting the amount of unpaid claims approved for payment, and reserve accounts for definite purposes. See Form F-55.

*Balance Sheet*—A statement showing the financial position of a school district fund at a specified date, ordinarily prepared from books kept by double entry. If a single balance sheet is prepared for several funds, it must be in columnar or sectional form so as to exhibit the accounts of each fund individually. See Form F-55.

*Bond*—A written promise to pay a specified sum of money, called the par value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, payable periodically.

NOTE: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

*Bonded Debt*—That portion of the indebtedness of a school district represented by outstanding bonds. This term is preferred to *Funded Debt*.

*Bonded Debt Service*—Expenditures incurred for interest and redemption of bonds. See Codes 800-899.

*Bond Premium*—The excess of the cost at which a bond is acquired or sold above its par value.

*Bonds Authorized and Unissued*—Bonds which a school district can issue without further proceedings other than to direct their sale.

NOTE: This must not be confused with the amount representing the difference between the legal debt limit of a school district and the debt outstanding against it. This latter difference is usually called "margin of borrowing power."

*Books of Original Entry*—Those books in which the various transactions are formally recorded for the first time. See *Record of Receipts*, Form F-15, and *Record of Expenditures*, Form F-20.

*Budget*—An estimate of proposed expenditures for a given period or purpose and the means of financing them, as expressed in appropriation and revenue acts, ordinances, or resolutions concerning estimates adopted by board of education. See Forms F-1; F-1-3, F-10. See *General Budget*, also *Close Estimate or Working Budget*.

*Budgetary Accounts*—Those accounts necessary to reflect budget operations and condition, such as *estimated revenue*, *appropriations*, and *encumbrances*, as distinct from the *proprietary accounts*. See Forms F-55 and Form F-50. See *Proprietary Accounts*.

*Budgetary Control*—The control or management of the finance of a school district in accordance with an approved budget with a view of keeping expenditures within the limitations of available appropriations or revenues. See Form F-50.

*Budget Document*—The instrument used by the budget-making authority (board of education) to present a comprehensive financial program to the appropriating body. It includes a balanced statement of the revenues and expenditures of the school district, and other exhibits to show the financial condition of the several funds of the school district; (1) at the end of the preceding completed fiscal year, (2) the estimated condition at the end of the fiscal year in progress, and (3) the estimated condition at the close of the ensuing fiscal year based on the financial proposals contained in the budget document. See Form F-10; also see *Capital Assets*, *Fixed Assets*.

*Capital Outlay*—Expenditures which result in the acquisition of or additions to fixed assets.

NOTE: Primarily, expenditures incurred for acquisition of or additions to buildings, grounds and equipment. See Codes 700-799.

*Capital Resources*—Resources of a fixed or permanent character, such as land, and buildings, which cannot ordinarily be used for meeting expenditures. See Form F-55.

*Cash*—Money, including currency and other forms of exchange, on hand, on deposit in a bank, or with an official or agent designated as custodian of cash.

NOTE: All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability should be indicated.

*Cash Balance*—Total amount of cash to the credit of a school district, as of a given date, including temporary transfers or loans made to, but not repaid by, other governmental units. Also includes balances in revolving funds and reserve funds. See Form F-55.

*Cash Basis*—When revenues are accounted for when received in cash, and when expenditures are accounted for when paid, the system of accounting is said to be on the cash basis.

*Cash Discount*—An allowance made on an account if paid within a stated period.

*Census*—School census is the number of children of school age who are legal residents of the various districts.

*Character*—As applied to an expenditure classification, this term refers to the relationship of expenditures to current, prior, and future fiscal periods; i.e. whether the expenditure is an expense, provision for the retirement of debt, or a capital outlay. See also *Activity, Function, Object*.

*Claim*—A bill or demand for payment (an invoice, payroll, or claim blank) properly made out on required form, and filed with the school board, in writing, itemized and verified according to law, showing exact kind of service, cost, where, when, and by whom performed, also time and rate per month, per day or hour of contract. All claims when paid should be consecutively numbered, and showing the check number by which paid, date of check, and expense category to which charged. See F-75.

*Close Estimate or Working Budget*, Form F-10. Detailed working sheet or budget showing receipts and amount of money needed and available for *General Control, Instruction, etc.*, and for the maintenance and support of the schools under the jurisdiction and supervision of the board of education for a certain fiscal school year.

*Closing Period*—The close of the fiscal year or school year. In Kentucky, it is June 30 for all school purposes.

*Codification*—Numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals

certain essentials. For example, the symbolization of accounts; numbering monthly recurring entries so that the numbers indicate the month and the nature of the entry; numbering invoices so that the number reveals the date of entry.

*Community Services*—Auxiliary services of the schools not exclusively for pupils and not related to the regular classroom instructional program; not chargeable to pupil costs.

*Current Assets*—Those assets owned by a school district which are available to meet the cost of operations or to pay current liabilities of the district. The term includes all shifting and changeable assets, such as cash, taxes receivable, accounts receivable, notes receivable, temporary investments, and supplies or stores kept for subsequent use. See Form F-55.

*Current Expense*—The current operating expenditures of a school district, including all expenditures except *Capital Outlay*, *Transferred Tuition* and *Debt Service*. See Codes 100-659. See *Expenditures*.

*Current Liabilities*—Liabilities which are payable immediately or in the near future out of current resources, as distinguished from long-term liabilities to be met out of future resources.

NOTE: May apply to a given fiscal period (e. g., a school year) or to a given date (e. g., the beginning or close of a school year). See *Liabilities*. See Form F-55.

*Current Resources*—Resources to which recourse can be had to meet obligations and expenditures such as, current assets and estimated revenues not yet realized. See Form F-55.

*Current Taxes*—Taxes from the date of levy in current fiscal year to close of current fiscal year.

*Debt Limit*—The maximum amount of debt which a school district may have legally outstanding.

*Debt Service*—The amount of money necessary annually to pay the interest on the outstanding debt and the principal of maturing bonded debt not payable from a sinking fund. See Codes 800-899.

*Deficit*—The excess of the liabilities and reserves of a fund over its assets; or the excess of the obligations, reserves, and unencumbered appropriations of a fund over its resources. See Forms F-10 and F-55.

*Delinquent Taxes*—Taxes remaining unpaid after close of fiscal year in which levied. They should be coded under 1100, 1110, 1120 or 1130 according to their respective categories.



*Direct Expenses*—Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be *prorated* among several products or services, or departments or operating units.

*Disbursements*—Payments in cash regardless of the purpose.

*Document*—A written or printed manuscript conveying official or legal information as evidence of a business transaction, testifying to or effecting the transfer of goods or materials, such as a bill, bill of lading, certificate of insurance, bonds. See *Instrument*.

*Encumbrance*—An obligation in the form of a purchase order or contract which is to be met from an appropriation and for which the fixed amount of the appropriation is reserved. It ceases to be an encumbrance when paid or approved for payment.

*Enrollment*—Enrollment is the total number of *different* pupils admitted to (or entered on the roll of) the school unit concerned. The school unit may be the classroom, the school, the county, the state, or the Nation.

*Equipment*—Physical property of a more or less permanent nature, other than land, buildings, or improvements to either of these. See alphabetical list of equipment.

*Estimated Revenue*—The amount of revenue estimated to accrue or to be received during a given period. See Forms F-1, F-1-3, F10.

*Expenditures*—Amounts paid or (liabilities) incurred for all purposes, including expenses, provision for retirement of debt, and capital outlays.

NOTE: "Expenditures," as applied to the public schools, include all payments made and liabilities (obligations or bills) incurred for a given period or as of a given date, rather than cash disbursements.

*Extra-Services*—Extra-class room activities are such as athletics, dramatics, library service, music activities, debating, public speaking, clubs, field work in agriculture, evening classes, home economics, and other activities not extraneous to definite school activities. See Forms F-10-6 and F-10-7.

*Extra-Curricular Activities Fund*—Refers only to those specific services, such as extra school activities and designated responsibilities outside of regular class periods. (a) Factors extraneous to school activities should not be included. Form F-10-6 and F-10-7.

*Fees*—Amounts collected from individuals or groups for educational services or for use of school facilities; e.g., fees for tuition of adults, rentals from use of schools for civic-center purposes, etc. (Should not include collections from pupils for supplies used in classroom).

*Fiscal Year*—A period of one year, the beginning and closing dates of which are fixed by statute: In Kentucky, the period beginning July 1 and closing June 30.

*Fixed Assets*—Assets of a permanent character having continuing value, such as land, buildings, machinery, furniture, and other equipment.

NOTE: The term "fixed assets" denotes probability or intent to continue use or possession. It does not indicate the immobility of an asset, which is the distinctive characteristic of "fixture." The term "capital assets" is sometimes used in the same sense, but "fixed assets" is preferred. See Form F-55.

*Fixed Charges*—Those expenditures of the current fiscal year which are more or less inevitable and continuous. See Codes 500-599.

*Fixtures*—Attachments to buildings which cannot be removed without damage to the latter

*Function*—A group of services aimed at accomplishing a certain purpose or end. For example, *General Control, Instruction*, Codes 100-199, and 200-299, etc. See also *Activity, Character, Object*.

*Fund*—A sum of money or other resources (gross or net) set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.

*Fund Accounts*—All accounts necessary to set forth the operations and condition of a fund. Examples, salary fund, building fund.

*Fund Assets*—Assets belonging to a particular fund.

*Funded Debt*—Same as *Bonded Debt*, which is the preferred term.

*General Budget*—A document setting forth the assessed valuations anticipated receipts and their state and local sources, tax rates, and estimated tax yield; also classified estimated expenditures and total outstanding indebtedness. It must be certified by the local board and tax levying authorities. See Forms F-1 and F-1-3. Also see *Close Estimate or Working Budget*.

*General Fund*—The fund that is unrestricted as to use and, therefore, available for any (legal) purpose.

*General Ledger*—An accounting record containing accounts in which are recorded in detail or in summary all the transactions of the organization unit for which such accounts are kept. See Forms F-15 and F-20.

*Instruction*—A term used to designate those expenditures having to do with the actual teaching, or the aiding in the teaching of pupils, or in improving the quality of teaching. Codes 200-299. See *Salary Schedule*.

*Instrument*—A written certified record or claim detailing an official act of the board of education, such as an approved salary schedule, working budget, annual financial report. See *Document*.

*Judgments*—Amounts due to be paid or collected by a governmental unit or school district as the result of court decisions, including condemnation awards in payment for private property taken for public (school) use.

*Level*—The division of the educational program by the age, or years of experience or achievement, of the pupils; e.g., elementary level, secondary level and subdivisions thereof. One of the several bases for classification of expenditures. See also *Activity, Character, Function, Object, and Organization Unit*.

*Levy*—(1) To impose taxes or special assessments. (2) The total of taxes or special assessments imposed by a governmental unit, such as a school district. See Form F-1, F-1-3.

*Liabilities*—Debts or other legal obligations arising out of transactions in the past, which must be liquidated or renewed or refunded upon some future date. See Form F-55. See *Current Liabilities*.

NOTE: The term should be confined to items payable but not necessarily due.

*Maintenance of School Plant*—Expenditures for restoration of school property to approximately its original condition of completeness or efficiency. See Codes 400-499.

*Membership, Average Daily*—Average Daily Membership is the average number of pupils belonging each day in a room, school, or school system for the period of report.

*Non-Revenue Receipts*—Collections, other than revenue, such as receipts from the sale of assets and bonds, receipts for loans or recoverable expenditures, receipts from insurance adjustments, and other non-revenue.

NOTE: When reporting such receipts, label items or attach itemized list showing details of sources. See Codes 1400-1600.

*Object*—As used in an expenditure classification, it (“object”) applies to the article purchased or the service obtained (as distinguished from the *results* obtained from expenditures), e.g., personal services, (salaries and wages), materials, supplies, and equipment. See also *Activity, Character, Function*.

*Obligations*—Amounts which the school district may be legally required to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

*Operating Expenses*—See *Current Expenses*.

*Operation of School Plant*—Expenditures for keeping the physical plant open and ready for use. See Codes 300-399.

*Order*—A written demand of a school district board of education requiring its treasurer to draw his voucher on the school funds for the payment of an approved claim or claims. See Form F-40.

*Organization Unit*—A unit of organization for accounting and budgetary purposes, such as a school, department, division or office.

*Overdraft*—(1) The amount by which checks, drafts, or other demands for payment on the treasury or on a bank, exceed the amount of the credit against which they are drawn. (2) The amount by which requisitions or audited claims exceed the appropriation or other credit to which they are chargeable.

*Payroll*—A document accompanying one or more orders on a school district funds, for the payment of salaries or wages of employees, listing the names of such employees and giving full information substantiating such orders. See Form F-40.

*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 amounts for which it is subsequently reimbursed from the cash of that fund.

*Posting*—The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry. See Forms F-15 and F-20.

*Project*—A certain unit of construction work the cost of which is accounted for separately from other work.

*Property Tax Rate*—The number of cents per one hundred dollars levied on the assessed valuation of property. See Forms F-1 and F-1-3.

*Proprietary Accounts*—Those accounts necessary to reflect the assets and liabilities, and which display the results of operations in terms of revenue, expenditure, surplus, or deficit.

*Pupil Costs*—Usually current expenditures for services to pupils in the schools of the district to which the expenditures are charged.

*Pupil Over-All Cost*—Includes current expenses, capital outlay, and debt service for a certain fiscal year.

*Purchase Order*—A document executed by a school district authorizing a vendor to deliver specified merchandise or service and to make a charge therefor. Form F-70.

*Receipts*—What is actually received. It indicates cash (from all sources) unless otherwise described.

*Refund*—(1) An amount paid back or credit allowed on account of an overcollection. (2) To pay back or allow credit for an amount on account of an overcollection. Code 850.

*Refunding Bonds*—Bonds issued to retire bonds already outstanding. See Code 1420.

*Reimbursements*—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, fund or department. Example, *Federal Vocational Fund*.

*Repairs*—Restoration of a fixed asset such as a building or grounds or heating plant to a sound or good condition after damage, decay, or wear not to exceed original value of asset. Repairs and replacements are the two parts of maintenance. Code 400-499.

*Replacements*—Expenditures made to replace a part or all of a fixed asset. If the expenditure does not *increase* the original value of the asset, it is a *part* of maintenance, Code 400-499. If it *increases* the original value of the asset, it is a capital outlay to the extent of the *increase*. Codes 700-799. See *Repairs*.

*Requisition*—(1) A demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services. (2) A written request to the board of education usually signed by the superintendent of schools requiring the treasurer to draw a warrant on funds in the treasury. See Form F-65.

*Revenue*—Additions to cash or other current assets which do not increase any liability or reserve, nor represent the recovery of an expenditure.

NOTE: If the accounts are kept on a cash basis, the term is synonymous with Revenue Receipts. If the accounts are kept on an accrual basis, the term includes revenue, whether accrued or collected. See Codes 1000-1300.

*Revenue Receipts*—Revenue collected. See Code 1000-1300.

*Revolving Fund*—A fund provided to carry out a cycle of operations. The amounts expended from the fund are restored thereto from time to time from the income of the operation or by transfers from other funds, so that it is always intact, either in the form of cash, receivables, or inventory. See also *Petty Cash, Extra-Curricular Activities Fund*.

*Salary Schedule*—The legal single-salary plan of compensating all teachers in a district on the basis of equal pay for equal qualifications and service according to law, including rates, training, experience, extra-service and basal salary, and applying alike to races, sex, and teaching levels.

*School Year*—In Kentucky, identical with the legal fiscal year; the period beginning July 1 and closing June 30.

*Serial Bonds*—Issues redeemable by installments, each of which is to be paid in full out of revenues of the year in which it matures, and/or revenues of the preceding year.

*Special Fund*—Any fund which must be used in accordance with specific regulations and restrictions. See *Revolving Fund*, also *Extra-Curricular Activities Fund*.

*Stores*—Goods on hand in central store rooms subject to requisition.

*Tax Rate*—See *Property Tax Rate*.

*Tax Refunds*—Repayments of taxes, previously received, operating as abatements of revenue.

*Tax Roll*—The list showing the amount of taxes levied against each male citizen between legal age limits.

*Taxes*—Compulsory charges levied by a levying authority against the income or wealth of persons, natural or corporate, for the common benefit of all the residents of the school district or governmental unit.

NOTE: The term does not include specific charges made against particular persons or property for current or permanent benefits and privileges accruing only to those paying such charges as licenses, permits, and special assessments.

*Taxes Receivable*—An asset account representing the uncollected portion of taxes which have been levied. Form F-55.

*Teacher*—(1) One who is officially employed by the board, and who devotes her full time or part-time to teaching. (2) Full-time teacher is one employed for the entire school year or the remainder thereof.

(3) Part-time teacher is under contract for less than full time. (4) Substitute teacher is a supply for intermittent service. Regardless of the size of a school system each and every board of education should approve an official list of competent substitute teachers, rather than leave the selection of such teachers to chance procedure or the personal choice by some other individual.

*Teachers Salaries*—Salaries of certificated personnel devoting half or more of their time to instruction. See *Instruction*, Codes 201-209, and 220-259.

*Temporary Loans*—Short-term obligations representing amounts borrowed (including interest, if paid immediately from money borrowed) for short periods of time, which must be paid within the fiscal year in which loan was obtained.

*Trust Fund*—A fund consisting of resources received and held by the school district as trustee to be expended or invested in accordance with the conditions of the trust.

*Unexpended Balance*—That portion of an appropriation or allotment which has not been expended. See Form F-55.

*Unit Cost*—The cost of a unit of product of service.

NOTE: For example, the cost per month based on college hour or experience or extra service.

*Unliquidated Encumbrances*—Encumbrances which have not yet been paid or approved for payment. See also *Encumbrances*.

*Unrealized Revenue*—Estimated revenue less revenue receipts to date; the estimated revenue for the remainder of the fiscal year. See also *Delinquent Tax*.

*Voucher*—A document certifying a certain transaction, especially a written form attesting the propriety of the payment of money.

*Warrant*—A written demand by the board of education, upon the treasurer, against the funds in his custody. See also *Order, Requisition*.

*Warrants Payable*—The amount of warrants outstanding and unpaid.

*Working Budget*—See *Close-Estimate Budget*.

*Work In Process*—The cost of partially completed work orders in the service departments.

*Work Order*—A form issued to one responsible for the performance of a particular job, indicating 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. See also *Order*.

*Work Program*—The allocation of the lump sum appropriation made to a department for current operating expenses to the activities or working units of the department so that each of these will get its proper share of the appropriation.

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