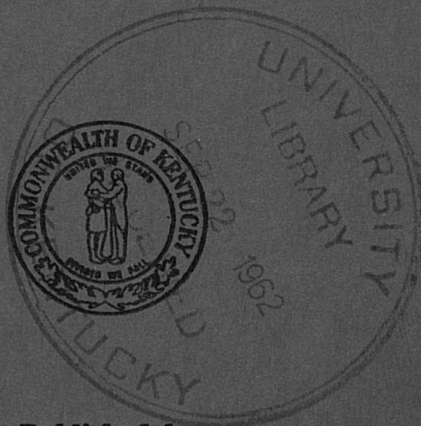


● Commonwealth of Kentucky ●

EDUCATIONAL BULLETIN

UNIFORM SCHOOL FINANCIAL ACCOUNTING



Published by

DEPARTMENT OF EDUCATION

WENDELL P. BUTLER
Superintendent of Public Instruction
Frankfort, Kentucky

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FOREWORD

This revised Accounting Manual is being presented to clarify apparent weaknesses that have developed in our present Accounting Manual of June, 1958. As you will recall, the Manual of 1958 was developed because of a need at the State and Federal level for comparable facts and statistics in making nation-wide reports of school financial transactions.

It has developed that the accounting codes used in the 1958 Manual were not sufficient to carry on the regular and new programs that have developed since that date. You will notice that alphabetical numbering of accounting codes has been completely dropped in preference to numerical codes.

The committee in presenting this revised Accounting Manual has recognized the growing need of machine accounting. The system and code numbers used in the Manual can easily be adapted to a machine system.

The accounting system of any State is one that needs constant study and revision.

At the present time, there are five school districts that have pilot projects in the use of clearing accounts as recommended in Chapter Six, Handbook Two, Financial Accounting for Local and State School Systems, U. S. Office of Education, 1957.

When a system of clearing accounts is adapted to all school districts, this Manual will be revised and an approved system of clearing accounts will be implemented.

WENDELL P. BUTLER
Superintendent of Public Instruction

INTRODUCTION

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

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

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

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

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FIRST, to aid auditors, accountants, and other representatives of the State Department of Education in examining and interpreting records of all financial transactions. This not only safeguards the reputation of those school officials responsible for the handling of public school funds, but also protects the interest of the public.

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

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

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

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

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

The instructions throughout this MANUAL are effective as of July 1, 1962. All official documents, instruments and reports after this date shall be prepared on the revised forms in keeping with these instructions, and processed in the light of the information provided herein. Questions arising as to the interpretations of procedures outlined in this MANUAL should be referred to the Division of Finance, State Department of Education.

ACKNOWLEDGMENTS

Many individuals actively shared in developing this Manual. It is obviously impossible to list the names of each person who made a contribution. The following are the review committee members who approved the final draft of the Manual:

James H. Johnson	Owensboro Independent Schools
Leon Smith	McCracken County Schools
Alfred Barr	Louisville Independent Schools
Edward Spencer	Department of Education
Claude Taylor	Department of Education
James W. Colvin	Department of Education
E. C. Grayson	Jefferson County Schools
Walter W. Roschi	Department of Education

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FORMS USED IN THE UNIFORM FINANCIAL ACCOUNTING SYSTEM

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

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

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

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

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

WORKING BUDGET, FORM F-10.—The Close Estimate or Working Budget is to be made out in triplicate, one copy to be re-

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

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

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

The Working Budget, F-10, and the front page of 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. The grand total of all salaries listed hereon must agree with the sum of the instructional codes requested in the budget recapitulation, as submitted on the Working Budget, F-10. Actually, the amounts listed on the Salary Schedule,

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F-10-6, are a detail breakdown by persons of the amount shown for instructional salaries on the Working Budget, F-10.

The required number of copies of the complete Salary Schedule, F-10-6, is submitted annually by each school district by *September 15*. One copy is 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.

SALARY SCHEDULE, FORM F-10-7.—This form is used for the listing of all certified personnel in each school district. This supplements Form F-10-6.

SALARY SCHEDULE, FORM F-10-8.—This form is generally known as "Changes in Salary Schedule" which a school district submits at certain periods in the school year as specified. All changes in instructional personnel are listed hereon.

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

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

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

EXPENDITURE SUMMARY, FORM F-30.—This form likewise is a part of the financial record and permits monthly expenditures to be carried forward from the Expenditure Ledger, F-20, for

conveniently arriving at totals to be used in preparing the Monthly Financial Report, F-50, and the Annual Financial Report, F-55.

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

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

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

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

ANNUAL FINANCIAL REPORT, FORM F-55.—One copy of this form is submitted annually to the Division of Finance, State Department of Education, by the treasurer of each district *on or before July 15*. This form is arranged for a comparative analysis of actual financial transactions for the fiscal year with budgetary estimates as submitted on the Working Budget, F-10, at the beginning of

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the fiscal year involved. When expenditures are in excess of amounts budgeted, the difference is reported in "red" in column three.

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

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

TAX COLLECTOR'S MONTHLY REPORT, FORM F-60.—This is a monthly financial report of the sheriff or special tax collector to the board of education. It provides for an itemized statement of taxes collected during the current month, sources of revenue being listed under seven major headings. It is designed to systematize and clarify financial relations between the tax collector and the board of education.

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

The claim when presented on this form must show the exact kind of service, where, when and by whom performed; also time and rate.

All such claims *must be signed by the claimant*, and approved by the superintendent or other designated personnel before presented to the board of education for payment.

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

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

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

BOND REGISTER, FORM F-95.—This form becomes a part of the financial record and provides for recording all information concerning bond issues outstanding. All districts with voted, funding or holding company bonds *must* keep this form filled out in detail at all times as a part of its permanent records.

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

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

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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 Office of the Local Superintendent of Schools.

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

CLASSIFICATION OF RECEIPT ACCOUNTS

The following page contains the classification of standard receipt accounts included in this manual. The classification is designed to accommodate the needs of both large and small school districts in the Commonwealth. It contains minimum essentials for all school districts and provides additional standard accounts for those districts that may wish to go beyond the minimum.

The classification of receipt accounts as listed herein are for use in accounting of receipts to the general fund.

Where legal requirements or other considerations necessitate the establishment of special funds, other data is available for proper classification.

The source of the receipts determines the classification as indicated by the two digits code. Examples: Codes #11-18 inclusive are receipts from local taxation, Codes #21-23 inclusive are receipts from tuition, Codes #31-35 inclusive are receipts of revenue from all other local sources, etc.

The receipt accounts are defined on pages immediately following the codes classification.

REVENUE

TAXATION

11. Gen
12. Gen
13. Rev
14. Fra
15. Wh
16. Bar
17. Pol
18. Oth

TUITION

21. Pat
22. Pat
23. Tra

OTHER R

31. Int
32. Ren
33. Nor
34. Stu
35. All

REVENUE

41. Fou
42. Oth

FEDERAL

51. Sch
52. Pub
53. Pub
54. Oth

REVENUE

61. Pub
62. Pub
63. Oth

- RECEIPTS -

REVENUE RECEIPTS

REVENUE FROM LOCAL SOURCES

TAXATION

11. General Property Tax
12. General Property Delinquent Tax
13. Revenue in Lieu of Taxes
14. Franchise Tax
15. Whiskey Tax
16. Bank Shares Tax
17. Poll Tax
18. Other Taxes

TUITION

21. Patron Tuition (Regular Program)
22. Patron Tuition (Summer Program)
23. Transfer Tuition

OTHER REVENUE FROM LOCAL SOURCES

31. Interest from Investments and Temporary Deposits
32. Rental of School Facilities
33. Non-Public School Transportation
34. Student Fees
35. All Other Revenue Receipts

REVENUE FROM STATE SOURCES

41. Foundation Program Fund
42. Other

FEDERAL AID THROUGH THE STATE

51. School Lunch
52. Public Law 864 (Title III)
53. Public Law 864 (Title V)
54. Other

REVENUE FROM FEDERAL SOURCES

61. Public Law 874
62. Public Law 815
63. Other

NON-REVENUE RECEIPTS

BONDS AND LOANS

- 71. Sale of Bonds (Voted and Funding)
- 72. Temporary Loans

SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS

- 81. Sale of Real Property
- 82. Sale of Equipment
- 83. Sale of Miscellaneous Items
- 84. Insurance Recovery

ADVANCEMENTS AND REFUNDS

- 91. Receipts from Advancements
- 92. Refunds

REVENUE

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— RECEIPTS —

REVENUE RECEIPTS

REVENUE FROM LOCAL SOURCES

TAXATION

11. **General Property Tax**—Enter here all taxes collected from the tax levy made by the local taxing authorities on personal property and real estate.
12. **General Property Delinquent Tax**—Delinquent taxes on personal property and real estate, whenever collected, are to be recorded in this classification.
13. **Revenue in Lieu of Taxes**—Enter here all revenue collected locally in lieu of taxes. Examples: Collections from municipal housing commissions and utilities.
14. **Franchise Tax**—Enter here all revenue from taxpaying franchise corporations assessed by the State Tax Commission (real estate, personalty, and intangibles). Also, delinquent franchise tax, whenever collected, is to be recorded in this category.
15. **Whiskey Tax**—Enter here all taxes collected from the whiskey withdrawal tax.
16. **Bank Shares Tax**—Revenue from bank shares tax, including delinquent taxes of same, are to be recorded here.
17. **Poll Tax**—Revenue from poll tax, including delinquent taxes of same, are to be recorded here.
18. **Other taxes**—Enter here revenue from taxes which are not otherwise classified.

TUITION

21. **Tuition from Patrons (Regular Program)**—Enter here tuition received from individuals for out of district pupils who are participating in the regular school program.
22. **Tuition from Patrons (Summer Program)**—Enter here tuition received from individuals participating in the summer school program.
23. **Transfer Tuition**—Enter here all tuition received from other school districts.

OTHER REVENUE FROM LOCAL SOURCES

31. **Interest from Investments and Temporary Deposits**—Enter here interest received from short-term investments in government securities and time deposits at banks.
32. **Rental of School Facilities**—Enter here all money received from the rental of school land, buildings, and equipment.
33. **Non-Public School Transportation**—Enter here all reimbursement received for actual cost of transportation of non-public school pupils.
34. **Student Fees**—Enter here all revenue received from student fees.
35. **All Other Revenue Receipts**—Enter here all other revenue receipts not otherwise classified. Examples: Gifts, donations, contributions, fines turned over to the board, etc.

REVENUE FROM STATE SOURCES

41. **Foundation Program Fund**—Enter here all allotments received from the Foundation Program Fund, including the Capital Outlay Allotment.
42. **Other**—Enter here all revenue from state sources not otherwise classified. Examples: Agriculture, Home Economics, T & I, Rural Development, etc.

FEDERAL AID THROUGH THE STATE

51. **School Lunch**—Enter here only the reimbursement for approved Federal School Lunch Program and Federal School Milk Program.
52. **Public Law 864—Title III**—Enter here reimbursement received for purchases made under the provisions of Title III.
53. **Public Law 864—Title V-A**—Enter here reimbursements received for purchases made under the provisions of Title V-A.
54. **Other**—Enter here all revenue received from the Federal government thru the state which are not otherwise classified. Examples: TVA payments in lieu of taxes. Veterans Institutional on-the-Farm Training Program, Civil Defense, etc.

REVENUE FROM FEDERAL SOURCES

61. **Public Law 874**—Enter here all allotments received for maintenance and operation of schools.
62. **Public Law 815**—Enter here any receipts providing financial assistance for construction of school facilities.
63. **Other**—Enter here receipts in lieu of taxes such as forestry grants, TVA (direct from Federal government), etc.

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NON-REVENUE RECEIPTS

BONDS AND LOANS

71. **Sale of Bonds (Voted and Funding)**—Enter here receipts from sale of voted and funding bonds. Do not enter school building revenue bonds.
72. **Temporary Loans**—Enter here receipts from temporary loans.

SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS

81. **Sale of Real Property**—Enter here proceeds from the sale of land and buildings.
82. **Sale of Equipment**—Enter here proceeds from the sale of equipment.
83. **Sale of Miscellaneous Items**—Enter here proceeds from the sale of any item which is not otherwise classified.
84. **Insurance Recovery**—Enter here money received from insured losses of school property.

ADVANCEMENTS AND REFUNDS

91. **Receipts from Advancements**—Enter here receipts of money from advances previously made under expenditure Code 1460.
92. **Refunds**—Enter here refunds due to salary overpayments, other overpayments, insurance adjustments on premiums, vandalism, etc.

CLASSIFICATION OF EXPENDITURE ACCOUNTS

The expenditure accounts as listed in this manual are applicable only to the General Fund.

Where legal requirements or other considerations necessitate the establishment of specific funds, other data is available for proper classification of expenditures of those accounts. All school districts, regardless of size, are to maintain the minimum expenditure accounts as shown in the classification as long as they expend any money for any of the purposes indicated by the individual minimum accounts.

Major Account Series Are:

- 100—Administration
- 200—Instruction
- 300—Attendance Services
- 400—Health Services
- 500—Pupil Transportation Services
- 600—Operation of Plant
- 700—Maintenance of Plant
- 800—Fixed Charges
- 1100—Community Service
- 1200—Capital Outlay
- 1300—Debt Service
- 1400—Outgoing Transfers

Expenditure Accounts are defined in another part of this manual.

All school districts of the Commonwealth operate on a cash basis of accounting; in that revenue is recorded only when collected and only cash disbursements recorded as expenditures.

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131. Ta
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133. Ac
134. Pr
135. M

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212. Pr
213. Su
214. Te
215. Te
216. Sp
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223. El
224. Se
225. El
226. Se
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EXPENDITURES

ADMINISTRATION

SALARIES

- 111. Superintendent
- 112. Secretary to Board of Education
- 113. Assistant Superintendent
- 114. Clerks and Stenographers
- 115. Attorney to Board of Education
- 116. Finance Officer and Other Administrative Staff
- 117. Other Administrative Staff
- 118. School Board Per Diem

CONTRACTUAL SERVICES

- 121. Contractual Services

OTHER EXPENSES

- 131. Tax Collection
- 132. Administrative Travel
- 133. Administrative Supplies
- 134. Printing and Publishing
- 135. Miscellaneous

INSTRUCTION

SALARIES

- 211. Principals—Secondary
- 212. Principals—Elementary
- 213. Supervisors
- 214. Teachers—Secondary
- 215. Teachers—Elementary
- 216. Special Instructional Staff
- 221. Other Instructional Staff
- 222. Summer School Staff
- 223. Elementary Substitute Teachers (Sick Leave)
- 224. Secondary Substitute Teachers (Sick Leave)
- 225. Elementary Substitute Teachers (Other Leave)
- 226. Secondary Substitute Teachers (Other Leave)
- 227. Secretarial and Clerical Assistants

CONTRACTUAL SERVICES

- 231. Transfer Tuition
- 232. Other

SCHOOL LIBRARIES AND AUDIO-VISUAL MATERIALS

- 241. Library Books—Secondary
- 242. Library Books—Elementary
- 243. Periodicals and Newspapers
- 244. Library Supplies—Secondary
- 245. Library Supplies—Elementary
- 246. Audio-Visual Materials—Secondary
- 247. Audio-Visual Materials—Elementary

OTHER EXPENSES

- 251. Tests—Secondary
- 252. Tests—Elementary
- 253. Supplementary Books—Secondary
- 254. Supplementary Books—Elementary
- 255. Teaching Supplies—Secondary
- 256. Teaching Supplies—Elementary
- 257. Instructional Travel
- 258. Miscellaneous

ATTENDANCE SERVICES

SALARIES

- 311. Director of Pupil Personnel
- 312. Other Attendance Personnel
- 313. Secretarial and Clerical Personnel

OTHER EXPENSES

- 321. Supplies
- 322. Travel
- 323. Miscellaneous

HEALTH SERVICES

SALARIES

- 411. Salaries

CONTRACTUAL SERVICES

- 421. Contractual Services

OTHER EXPENSES

- 431. Miscellaneous

PUPIL TRANSPORTATION SERVICES

SALARIES

- 511. Supervisors
- 512. Drivers
- 513. Mechanics and Other Garage Employees
- 514. Clerks and Other Employees

CONTRACT

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- 541. Gas
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SALARIES

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SALARIES

- 711. Buil
- 712. Equi

CONTRACTUAL SERVICES AND PUBLIC CARRIERS

- 521. Contractual Services and Public Carriers

REPLACEMENT OF VEHICLES

- 531. Replacement or Vehicles

OTHER EXPENSES

- 541. Gasoline and Lubricants
- 542. Tires and Tubes
- 543. Repair Parts
- 544. Maintenance of Vehicles by Private Garages
- 545. Rent
- 546. Pupil Transportation Insurance
- 547. Miscellaneous

OPERATION OF PLANT

SALARIES

- 611. Plant Engineers and Building Supervisors
- 612. Custodial
- 613. Other Operational Staff

CONTRACTUAL SERVICES

- 621. Contractual Services

HEAT FOR BUILDINGS

- 631. Heat for Buildings

UTILITIES

- 641. Water and Sewerage
- 642. Lights and Power
- 643. Telephone and Telegraph
- 644. Other

OTHER EXPENSES

- 651. Custodial Supplies
- 652. Other Supplies
- 653. Travel
- 654. Miscellaneous

MAINTENANCE OF PLANT

SALARIES

- 711. Buildings and Grounds
- 712. Equipment

CONTRACTUAL SERVICES

- 721. Buildings and Grounds
- 722. Equipment

REPLACEMENT OF EQUIPMENT

- 731. Instructional Equipment
- 732. Non-instructional Equipment

OTHER EXPENSES

- 741. Buildings and Grounds
- 742. Equipment
- 743. Travel
- 744. Miscellaneous

FIXED CHARGES

CONTRIBUTIONS

- 811. Social Security
- 812. Other

INSURANCE PREMIUMS

- 821. Property
- 822. Fidelity Bonds
- 823. Other

RENTAL OF LAND, BUILDINGS AND EQUIPMENT

- 831. Instructional Purposes
- 832. Non-Instructional Purposes

CONTINGENCIES AND REFUNDS

- 841. Contingencies and Refunds

COMMUNITY SERVICES

RECREATION

- 1111. Recreation

CONTRACTS FOR BOOKMOBILE AND LIBRARY SERVICES

- 1121. Contracts for Bookmobile and Library Services

CAPITAL OUTLAY

SITES

- 1211. Sites and Additions to Sites
- 1212. Improvement to Sites

BUILDINGS

- 1221. Professional Services for Buildings
- 1222. New Buildings and Additions
- 1223. Remodeling

EQUIPMENT

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PRINCIPAL

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EQUIPMENT

- 1231. Administration
- 1232. Instruction
- 1233. Transportation
- 1234. Maintenance and Operation
- 1235. Other

DEBT SERVICE**PRINCIPAL**

- 1311. Redemption of Bonds
- 1312. Temporary Loans and Notes

INTEREST

- 1321. Bonds
- 1322. Temporary Loans and Notes

OTHER

- 1331. Other

OUTGOING TRANSFERS AND REFUNDS

- 1410. Sinking Fund
- 1420. Building Fund
- 1430. Foundation Program Capital Outlay Fund
- 1440. School Lunch
- 1450. Vocational Program
- 1460. Advancements (Reimbursement)
- 1470. Refunds

- EXPENDITURES -

ADMINISTRATION

SALARIES

111. **Superintendent**—Enter here the salary of the Superintendent of Schools.
112. **Secretary to Board of Education**—Enter here the salary of the secretary to the board of education.
113. **Assistant Superintendent**—Enter here the salary of the assistant superintendent.
114. **Clerks and Stenographers**—Enter here the salaries of clerks and stenographers for the superintendent's and other central administrative offices.
115. **Attorney to Board of Education**—Enter here the salary of attorneys representing the board of education.
116. **Finance Officer and Other Administrative Staff**—Enter here the salary of the finance officer and other administrative staff under the Foundation Program.
117. **Other Administrative Officers**—Enter here the salaries of all other administrative officers that are not under the Foundation Program and are not otherwise classified.
118. **School Board Per Diem**—Enter here per diem paid to county board members.

CONTRACTUAL SERVICES

121. **Contractual Services**—Enter here expenditures for administrative services rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the contract. Examples: Independent audits, legal service fees, etc.

OTHER EXPENSES

131. **Tax Collection**—Enter here the costs of tax collection where fees are not deducted at the source.
132. **Administrative Travel**—Enter here itemized travel expenses of board members, superintendents, and other administrative personnel, including board-owned vehicles used in administrative travel.

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133. **Administrative Supplies**—Enter here the expenditures for forms, office supplies and other supplies used in the central administrative offices.
134. **Printing and Publishing**—Enter here the cost of publishing annual financial statement and any other administrative cost of printing and publishing. Examples: Directory, board manuals, advertising for bids, etc.
135. **Miscellaneous**—Enter here any other administrative expenses not otherwise classified.

INSTRUCTION

SALARIES

211. **Principals—Secondary**—Enter here salaries of secondary school principals. Salaries of teaching principals should be prorated.
212. **Principals—Elementary**—Enter here salaries of elementary school principals. Salaries of teaching principals should be prorated.
213. **Supervisors**—Enter here all full-time and prorated portions of salaries of supervisors of instruction.
214. **Teachers—Secondary**—Enter here the full-time and prorated portions of all salaries for high school teachers.
215. **Teachers—Elementary**—Enter here the full-time and prorated portions of all salaries for elementary teachers.
216. **Special Instructional Staff**—Enter here the salaries of special instructional staff. Examples: Librarians, guidance personnel, television instructional personnel, etc.
221. **Other Instructional Staff**—Enter here the salaries of all technical assistants to instruction for which units are not granted under the Minimum Foundation Program. Examples: Teaching aides, television aides, adult education, civil defense, etc.
222. **Summer School Staff**—Enter here the salaries of all summer school personnel.
223. **Elementary Substitute Teachers (Sick Leave)**—Enter here expenditures made to substitute teachers when regular elementary teachers has approved sick leave.
224. **Secondary Substitute Teachers (Sick Leave)**—Enter here expenditures made to substitute teachers when regular secondary teachers has approved sick leave.
225. **Elementary Substitute Teachers (Other Leave)**—Enter here the expenditures made to elementary substitute teachers who are teaching for teachers on leave other than sick leave.

226. **Secondary Substitute Teachers (Other Leave)**—Enter here the expenditures made to secondary substitute teachers who are teaching for teachers on leave other than sick leave.
227. **Secretarial and Clerical Assistants**—Enter here salaries for secretarial and clerical assistants to principals, supervisors, and other instructional staff.

CONTRACTUAL SERVICES

231. **Transfer Tuition**—Enter here the tuition payment to other school districts for instruction of pupils not under control of the local district.
232. **Other**—Enter here all other contractual services for instruction not otherwise classified. Examples: Consultant services, education surveys, extension agent (4-H) contracts, etc.

SCHOOL LIBRARIES AND AUDIO-VISUAL MATERIALS

241. **Library Books—Secondary**—Enter here the costs of high school library books available for general use by high school students. Also, include the costs of reference books and rebinding.
242. **Library Books—Elementary**—Enter here the costs of elementary school library books available for general use by elementary school students. Also, include the cost of reference books and rebinding.
243. **Periodicals and Newspapers**—Enter here the subscription costs of periodicals and newspapers for general use by the school.
244. **Library Supplies—Secondary**—Enter here the cost of secondary school library supplies.
245. **Library Supplies—Elementary**—Enter here the cost of elementary school library supplies.
246. **Audio-Visual Materials—Secondary**—Enter here the cost of audio-visual materials (not equipment) for secondary schools. Examples: Film strips, recordings, exhibits, charts, maps, globes, etc.
247. **Audio-Visual Materials—Elementary**—Enter here the cost of audio-visual materials (not equipment) for elementary schools. Examples: Film strips, recordings, exhibits, charts, maps, globes, etc.

OTHER EXPENSES

251. **Tests—Secondary**—Enter here the cost of all testing materials and related expenses of secondary schools.
252. **Tests—Elementary**—Enter here the cost of all testing materials and related expenses of elementary schools.

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253. **Supplementary Books—Secondary**—Enter here the cost of secondary school supplementary books used exclusive in the classroom.
254. **Supplementary Books—Elementary**—Enter here the cost of elementary school supplementary books used exclusively in the classroom.
255. **Teaching Supplies—Secondary**—Enter here expenditures for all secondary school supplies which are actually or constructively consumed in the teaching-learning process, including freight and cartage.
256. **Teaching Supplies—Elementary**—Enter here expenditures for all elementary school supplies which are actually or constructively consumed in the teaching-learning process, including freight and cartage.
257. **Instructional Travel**—Enter here travel expense allowed for instructional personnel in connection with their everyday duties and expenses to conferences and workshops.
258. **Miscellaneous**—Enter here any instructional expense not otherwise classified. Examples: Principal's office expenses, graduation expenses, assembly speakers, etc.

ATTENDANCE SERVICES

SALARIES

311. **Director of Pupil Personnel**—Enter here the full time or prorated portion of the director of pupil personnel, including assistant directors.
312. **Other Attendance Personnel**—Enter here the salary of other attendance personnel such as "visiting teachers" working in the area of school attendance.
313. **Secretarial and Clerical Personnel**—Enter here the salaries of secretarial and clerical assistants to attendance personnel.

OTHER EXPENSES

321. **Supplies**—Enter here the cost of supplies used by attendance personnel and their assistants.
322. **Travel**—Enter here travel expenses and board-owned vehicle cost of operation for attendance personnel in their everyday duties and for expenses for conferences and workshops.
323. **Miscellaneous**—Enter here all other expenses of attendance services not otherwise classified.

HEALTH SERVICES

SALARIES

411. **Salaries**—Enter here salaries paid for school nurses, technicians, or other health personnel employed by the district.

CONTRACTUAL SERVICES

421. **Contractual Services**—Enter here payments made under contracts with the local Health Department for health services provided.

OTHER EXPENSES

431. **Miscellaneous**—Enter here all other expenses of health services not otherwise classified.

PUPIL TRANSPORTATION SERVICES

SALARIES

511. **Supervisors**—Enter here the full-time, part-time, and prorated portions of salaries of supervisors of pupil transportation.

512. **Drivers**—Enter here the full-time, part-time, and prorated portions of salaries of drivers of pupil transportation vehicles.

513. **Mechanics and Other Garage Employees**—Enter here the full-time, part-time, and prorated portions of salaries of the chief mechanic, mechanics, mechanics' helpers, grease-men, and any other persons employed in the school bus maintenance program.

514. **Clerks and Other Employees**—Enter here the full-time, part-time, and prorated portions of salaries for services rendered in the pupil transportation program by secretaries, clerks, custodians, and other employees, such as attendants who ride buses to care for children.

CONTRACTUAL SERVICES AND PUBLIC CARRIERS

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

REPLACEMENT OF VEHICLES

531. **Replacement of Vehicles**—Enter here piece-for-piece replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. Enter here delivery costs and payments for accessories and equipment.

OTHER EXPENSES

541. **Gasoline and Lubricants**—Enter here the costs of gasoline, oil, grease and gear lubricants for pupil transportation vehicles.

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- 542. **Tires and Tubes**—Enter here expenditures for tire and tube replacements, recapping and rentals under contract.
- 543. **Repair Parts**—Enter here expenditures for repair parts, anti-freeze, and supplies used in the district-operated pupil transportation garage for the maintenance and operation of pupil transportation vehicles.
- 544. **Maintenance of Vehicles by Private Garages**—Enter here expenditures for labor and repair parts supplied by private garages.
- 545. **Rent**—Enter here expenditures for the rental of land, buildings, and equipment for pupil transportation.
- 546. **Pupil Transportation Insurance**—Enter here expenditures for public liability, property damage, medical care, collision, fire and theft insurance.
- 547. **Miscellaneous**—Enter here expenditures for pupil transportation which are not otherwise classified.

OPERATION OF PLANT

SALARIES

- 611. **Plant Engineers and Building Supervisors**—Enter here the full-time, part-time, and prorated portions of salaries of plant engineers and building supervisors responsible for supervising plant operational staff servicing individual buildings or plants.
- 612. **Custodial**—Enter here the full-time, part-time, and prorated portions of salaries of custodians, firemen, maids, night watchmen, and other personnel who sweep, clean, polish, mop, care for buildings, and perform any other housekeeping duties.
- 613. **Other Operational Staff**—Enter here the full-time, part-time, or prorated portions of salaries for other operational staff that cannot be charged elsewhere. Examples are: ground keepers, telephone switchboard operators, truck drivers.

CONTRACTUAL SERVICES

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

HEAT FOR BUILDINGS

- 631. **Heat for Buildings**—Enter here expenditures for coal, steam, electricity, gas, gasoline, fuel oil, and wood used for heating, including transportation costs in securing them.

UTILITIES

- 641. **Water and Sewerage**—Enter here expenditures for water and for sewerage.

- 642. **Lights and Power**—Enter here expenditures for electricity for artificial lighting and power.
- 643. **Telephone and Telegraph**—Enter here expenditures for telephone and telegraph, including rental of telephone switchboards.
- 644. **Other**—Enter here expenditures for utilities which are not otherwise classified.

OTHER EXPENSES

- 651. **Custodial Supplies**—Enter here expenditures for custodial supplies used by students and school district employees.
- 652. **Other Supplies**—Enter here expenditures for office supplies used in the operation of a central storeroom and any other supplies used by district employees for operation of plant which cannot be recorded under another specific code.
- 653. **Travel**—Enter here all travel expenses and board-owned vehicle cost of operation which do not fall under Code 654.
- 654. **Miscellaneous**—Enter here expenditures for operation of plant which are not otherwise classified. Examples: gasoline, lubricants, and other supplies used in the operation of vehicles by district employees for hauling supplies and equipment, express drayage and freight, rental of operation of plant equipment.

MAINTENANCE OF PLANT

SALARIES

- 711. **Buildings and Grounds**—Enter here the full-time, part-time, and prorated portions of salaries of district employees for services rendered in the repair and upkeep of buildings and grounds.
- 712. **Equipment**—Enter here the full-time, part-time, and prorated portions of salaries of district employees for services rendered in repairing equipment which is not a built-in item.

CONTRACTUAL SERVICES

- 721. **Buildings and Grounds**—Enter here expenditures, including labor and other expenses, for the repair and upkeep of buildings and grounds by personnel who are not on the payroll of the school district but work on a contract basis.
- 722. **Equipment**—Enter here expenditures, including labor and other expenses, for the repair and upkeep of equipment which is not a built-in item by personnel who are not on the payroll of the school district but work on a contract basis.

REPLACEMENT OF EQUIPMENT

- 731. **Instructional Equipment**—Enter here expenditures for piece-for-piece replacements of instructional equipment which are not

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built-in items, and are manufactured by other than district employees. Examples are: Pupils', teachers', and principals' desks; and seats, chairs, tables, bookcases, workbenches, shop machinery and tools, musical instruments.

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

OTHER EXPENSES

741. **Buildings and Grounds**—Enter here expenditures for materials, rental of equipment, and other incidental expenses, except salaries, for the repair and upkeep of buildings and grounds by school district employees.
742. **Equipment**—Enter here expenditures for materials, repair parts, rental of equipment, and other incidental expenses, except salaries, for the repairing, by school district employees, of equipment which is not a built-in item.
743. **Travel**—Enter here all travel expenses and board-owned vehicle costs of operation incurred by maintenance personnel.
744. **Miscellaneous**—Enter here all other expenses for maintenance which are not otherwise classified.

FIXED CHARGES

CONTRIBUTIONS

811. **Social Security**—Enter here all expenditures by the school district for social security. Employees' salary deductions for social security are recorded under appropriate salary codes.
812. **Other**—Enter here such fixed charges as honorariums, cost of school entertainments, and other payments that are a part of the approved school program that are not otherwise classified.

INSURANCE PREMIUMS

821. **Property**—Enter here expenditures for all forms of insurance covering the loss of, or damage to, property of the school district from fire, theft, storm, or any other cause, except pupil transportation insurance. Also, recorded here are cost for appraisals of property for insurance purposes.
822. **Fidelity Bonds**—Enter here expenditures for any bonds guaranteeing the school district against losses resulting from the actions of the treasurer, employees, or other persons of the district.

823. **Other**—Enter here expenditures for insurance not otherwise classified or insurance that may become legal at a future date.

RENTAL OF LAND, BUILDINGS AND EQUIPMENT

831. **Instructional Purposes**—Enter here expenditures for rent of non-publicly-owned school buildings, classroom space, school playground sites, athletic fields, school building sites, school auditorium, gymnasium facilities and equipment.

832. **Non-Instructional Purposes**—Enter here expenditures for rent of land, buildings, and equipment for central administrative offices, warehouses, garages, maintenance shops, and for any other non-instructional function or activity, except where otherwise classified.

CONTINGENCIES

841. **Contingencies**—Enter here assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

COMMUNITY SERVICES

RECREATION

1111. **Recreation**—Enter here expenditures for recreational activities that are not considered part of the regular instructional program. Examples: The full-time, part-time, and prorated portions of salaries of playground directors, supervisors, and assistants engaged in supervising playground and other community recreational activities, custodians, maintenance staff, and any other salaries that are direct expenses for community recreation; expenditures for athletic and other supplies; travel expenses; rent; telephone; heat, electricity, and other operation of plant expenses; maintenance of plant expenses; payments to other agencies on a cost-sharing basis; and other direct expenses for community recreational activities.

CONTRACTS FOR BOOKMOBILE AND LIBRARY SERVICES

1121. **Contracts for Bookmobile and Library Services**—Enter here the amount of the contract for the bookmobile service to the schools. Also, enter here any other library costs not otherwise classified.

CAPITAL OUTLAY

SITES

1211. **Sites and Additions**—Enter here expenditures for the purchase of land; also, expenditures for professional services such as drawings, specifications, and other fees related to the acquisitions and additions to sites.

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1212. **Improvement to Sites**—Enter here expenditures for the improvement of new and old sites.

BUILDINGS

1221. **Professional Services for Buildings**—Enter here expenditures for drawings, specifications, and other fees directly related to the construction, acquisition, and remodeling of buildings such as engineering and legal fees and advertisements for contracts.
1222. **New Buildings and Additions**—Enter here expenditures for the contract for and purchase of buildings being constructed under school board order or agreement; also, expenditures for outright purchases of buildings already standing. Expenditures for the construction of additional pupil transportation shelters are also recorded here.
1223. **Remodeling**—Enter here expenditures for major permanent structural alterations, including the installation of service systems in existing buildings.

EQUIPMENT

1231. **Administration**—Enter here expenditures for initial or additional furniture and equipment for central administrative offices whether housed in school buildings, separate administration buildings, or otherwise.
1232. **Instruction**—Enter here expenditures for initial or additional furniture, major acquisition or addition of library books, and equipment for instruction. (Book replacement costs are to be coded under Codes #241 and 242)
1233. **Transportation**—Enter here expenditures for initial or additional pupil transportation vehicles, equipment for such vehicles, and equipment for pupil transportation garages.
1234. **Maintenance and Operation**—Enter here expenditures for initial or additional equipment for maintenance and operation.
1235. **Other**—Enter here all other expenditures for initial or additional equipment which are not otherwise classified.

DEBT SERVICE

PRINCIPAL

1311. **Redemption of Bonds**—Enter here expenditures from current funds to retire revenue or funding bonds.
1312. **Temporary Loans and Notes**—Enter here payments made to retire temporary loans and notes.

INTEREST

1321. **Bonds**—Enter here expenditures from current funds for interest on revenue and funding bonds.

1322. **Temporary Loans and Notes**—Enter here interest paid on temporary loans and notes.

OTHER

1331. **Other**—Enter here any debt service charges which are not otherwise classified.

OUTGOING TRANSFERS AND REFUNDS

1410. **Sinking Fund**—Enter here that portion of the local revenue which is collected as a result of a special sinking fund levy. This must be recorded in this category immediately upon receipt of the taxes from the local collector. Sinking funds are established for the retirement of voted bond issues and payment of interest thereon, and no other disbursement or transfer for any other purpose may be made.

1420. **Building Fund**—Enter here transfers made to the Special Voted Building Fund or the old type building fund. The Special Voted Building Fund is revenue received from the 5-50 cent tax for building purposes voted by the voters of the school district as outlined in Section 160.477 KRS. The building fund is not less than 4 cents nor more than 20 cents of the \$1.50 levy for general school purposes as outlined in Section 160.476 KRS. Also, general fund balances may be transferred to this fund for capital outlay purposes.

1430. **Foundation Program Capital Outlay Fund**—Enter here the allotment for capital outlay under the Foundation Program. Also, any matching reimbursement under Title III, NDEA shall be entered here.

1440. **School Lunch**—Enter here expenditures for the approved Federal School Lunch Program and Federal School Milk Program.

1450. **Vocational Program**—Enter here any transfers to special accounts for vocational programs.

1460. **Advancements (Reimbursable)**—Enter here advancements made to another account of the board of education that will be refunded at a later date.

1470. **Refunds**—Enter here refunds that are not otherwise classified.

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SPECIAL FUNDS

Capital Outlay Account

The capital outlay allotment for each district from the public school foundation program and from local sources is determined by multiplying the number of classroom units by six hundred dollars. This money shall be kept in a separate fund and may be used only for capital outlay projects approved by the Superintendent of Public Instruction in accordance with requirements of law, and based on a survey made in accordance with rules and regulations prescribed by the State Board of Education.

The above fund shall be used for the following purposes:—

- (a) For direct payment of construction costs;
- (b) For initial purchases of equipment, excluding school buses;
- (c) For debt service on voted and funding bonds;
- (d) For payment or lease-rental agreements under which the board eventually will acquire ownership of a school plant;
- (e) For the retirement of any deficit resulting from over-expenditure for capital construction, if such deficit resulted from an emergency declared by the State Board of Education under KRS 160.550;
- (f) As a reserve fund for the above named purposes, to be carried forward in ensuing budgets; provided, however, if any district has a special levy for capital outlay or debt service that is equal to the capital outlay allotment or a proportionate fraction thereof, and spends the proceeds of that levy for the above named purposes, the Superintendent of Public Instruction, under regulations of the State Board of Education, may authorize the district to use all or a proportionate fraction of its capital outlay allotment for current expenses.

If a survey shows that a school district has no capital outlay needs as shown in paragraphs (a), (b), (c) and (d) above, upon approval of the Superintendent of Public Instruction, these funds may be used for school plant maintenance, repair, insurance on buildings, and replacement of equipment.

The capital outlay allotment is to be deposited in the General Fund and transferred to the Capital Outlay Account through Code #1430.

Expenditures from this fund are to be recorded in the proper section of the financial ledger using a coding system that is identical with that of the General Fund.

Sinking Fund

This is revenue that is derived from a special levy, approved by a two-thirds majority of the voters of the district, and is to be used to retire board of education bonds and pay interest thereon. The amount of revenue from the levy can be no more than is needed to pay interest and retire bonds as per schedule.

The amount of bonds that can be issued under this provision is limited to two percent of the assessed property valuation of the district.

Funds derived from this levy are to be coded functionally and transferred through Code #1410 into the sinking fund account.

Separate records shall be kept on all transactions within the fund so as to comply with reporting as requested in the Annual Financial Report, Part II, Section I.

School Building Fund

The board of education of any district may, in addition to other taxes requested for school purposes, request the levy of not less than four cents nor more than twenty cents on each one hundred dollars valuation of property subject to local taxation, to provide a special fund for the purchase of sites for school buildings, for the erection and complete equipping of school buildings, and for the major alteration, enlargement, and complete equipping of existing buildings, provided, however, that such tax shall come within the maximum school tax levy provided by KRS 160.475.

This special fund provided herein shall be kept in a separate account designated as "School Building Fund." All expenditures from such fund shall be made solely for the purposes enumerated herein and shall be made in accordance with the laws of the state at such times as the board of education determines.

Such records shall be kept of all transactions within the fund so that proper accounting can be made as determined by requirements of the annual financial report of the fund.

Special Voted School Building Fund

Upon request of the board of education of any school district, the tax levying authority of the district shall adopt an ordinance or resolution submitting to the qualified voters of the district, the question as to whether a special school building tax rate of not less than five cents nor more than fifty cents as requested by the board shall be levied on each one hundred dollars of property subject to local taxation. This tax levy shall be in addition to the maximum school tax levy provided by KRS 160.475. The income from the tax shall be used for the purchase or lease of school sites and buildings, for the erection and complete equipping of new school buildings, for the major alteration, enlargement and com-

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plete equipping of existing buildings, for the purpose of retiring, directly or through rental payments, school revenue bonds issued for such school building improvements, and for the purpose of financing any program for the acquisition, improvement, or building of schools.

The special fund provided for in subsection (1) of this section shall be kept in a separate account designated as "Special Voted School Building Fund." The fund shall be kept in the depository selected by the board of education, or invested in bonds of the United States, of this state, or of any county or municipality in this state, provided however, that such investment shall be approved by the State Board of Education.

All expenditures from such fund shall be made solely for the purpose enumerated in this section and shall be made in accordance with the school laws of the state at such times as the board of education determines. The board of education shall cause to be made annually an audit of the building fund by a certified public accountant or by an accountant approved by the State Department of Education.

Receipts to this fund are to be deposited in the general fund, coded functionally and transferred to the special account through Code #1420. Such records shall be kept of all transactions within the fund as are required in the financial accounting ledger.

Construction Account

The name of the account is to be the Board of Education Construction Account. Receipts to the fund will come from the sale of bonds and transfers from other funds that the board cares to make. Any transfers that are made shall be on the same date as the deposit of the receipts from the sale of bonds. All expenditures from the fund are to be made on authorization of architect's estimates and approved by the local board.

Any balance left in the fund after completion of the project may be used to buy equipment for the building and pay interest on the indebtedness of the building during the first three years.

Social Security Revolving Fund

This fund consists of three parts:—

- A. State Agency Advancement Fund—An amount equal to one quarter of the annual payment plus ten percent.

This is paid directly to the Division of Personnel Security, Frankfort, Kentucky, and sent with the executed "Plan and Agreement."

- B. State Administration Fund—An amount to be paid annually to the State Agency. Not to exceed five percent of the year's Social Security payments.

C. Revolving Fund—The amount of this fund shall not be less than the Social Security payments for one-half year and deposited in a local depository of the Board of Education. This is a local guaranty fund and is to be replenished with the deductions from the employees salaries at the end of each pay period.

Checks are to be drawn on the account to the Kentucky State Treasurer and sent to the Division of Personnel Security, Frankfort, Kentucky, at the end of each quarter. The matching fund at the present time is $3\frac{1}{8}\%$ of the earned salary. The deduction from the salary is $3\frac{1}{8}$ percent.

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SUPPLIES AND EQUIPMENT

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

Criteria for Supply Items

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

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

Criteria for Equipment Items

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

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

Built-in Equipment

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

Equipment which is built into buildings consists of equipment items that are integral parts of buildings. That is, the equipment is permanently fastened to the building, functions as part of the buildings, has a useful life approximately equal to that of the building, and causes appreciable damage to the building if removed. Expenditures for initial or additional equipment built into buildings are recorded under CAPITAL OUTLAY, account 1222, New Buildings and Building Additions, or account 1223, Remodeling. Expenditures for repairs and replacements of such equipment are recorded under MAINTENANCE OF PLANT, Repair of Buildings, accounts 711, Salaries, and 741, Other Expenses, or account 721, Contracted Services. Examples of such equipment are: Bulletin boards, counters, basketball backboards, shelving, stage curtains, and service systems such as air conditioning, heating, lighting, intercommunication, and water systems.

Equipment which is built into grounds consists of equipment items that are permanently attached to the grounds and function as a part of the grounds. Expenditures for initial or additional equipment built into the grounds are recorded under CAPITAL OUTLAY, account 1212, Improvements to Sites. Expenditures for repairs and replacements of such equipment are recorded under MAINTENANCE OF PLANT, Repair of Grounds, accounts 711, Salaries, and 741, Other Expenses, or account 721, Contracted Services. Examples of such equipment are: Flagpoles, gates, goal posts, lawn sprinkling systems, and underground storage tanks which are not part of a service system.

Alphabetical List of Supplies and Equipment

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

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

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

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

Abrasives-S
Absorbent
Account BC
Accounting
Accounting
Acetylene-S
Achievement
Acids-S
Adding Ma
Adding Ma
Adding Ma
Addressing
Addressing
Addressing
Addressing
Adhesive T
Adzes-S
Air, Compr
Air Compre
Air Conditi
Casement
Air Gauges,
Air Hoists-E
Albums-S
Alcohol-S
Alidades, Te
Alignment C
in, etc.-E
Ammonia-S
Ampules-S
Anatomical
Anatomical
Andirons-E
Anemometer
Anesthetics-
Aniline Dye
Animal Box
Anti-freeze-S
Antiseptic G
Antiseptics-S
Antitoxins-S
Anvils-E
Apparatus C
Applicators,
Aprons-S
Aquariums-E
Arc Welding
Arch Support

A

Abrasives-S
 Absorbent Cotton-S
 Account Books-S
 Accounting Forms-S
 Accounting Machines-E
 Acetylene-S
 Achievement Tests-S
 Acids-S
 Adding Machine Ribbons-S
 Adding Machine Tapes-S
 Adding Machines-E
 Addressing Machine Plates-S
 Addressing Machine Ribbons-S
 Addressing Machine Stencils-S
 Addressing Machines-E
 Adhesive Tape-S
 Adzes-S
 Air, Compressed-S
 Air Compressors-E
 Air Conditioning Units,
 Casement-E
 Air Gauges, Tire-S
 Air Hoists-E
 Albums-S
 Alcohol-S
 Alidades, Telescopic-E
 Alignment Gauges, Camber, Toe-
 in, etc.-E
 Ammonia-S
 Ampules-S
 Anatomical Charts-S
 Anatomical Models-E
 Andirons-E
 Anemometers-E
 Anesthetics-S
 Aniline Dyes-S
 Animal Boxes-S
 Anti-freeze-S
 Antiseptic Gauze-S
 Antiseptics-S
 Antitoxins-S
 Anvils-E
 Apparatus Cabinets-E
 Applicators, Throat-S
 Aprons-S
 Aquariums-E
 Arc Welding Apparatus-E
 Arch Supports-S

Archery Sets-S
 Architect's Scales, 1 in. meas.-S
 Armature Growlers-E
 Arrows-S
 Art Canvases-S
 Art Crayons-S
 Art Erasers-S
 Art Paints-S
 Art Paper-S
 Asbestos-S
 Ash Cans-S
 Asphalt-S
 Asphalt Roofing and Siding-S
 Astringents-S
 Astrographs, Wall-E
 Athletic Uniforms-S
 Atlases-S
 Atomizers-S
 Audiometers-E
 Auger Bits-S
 Augers-S
 Autoclaves-E
 Automatic Regulating Valves-S
 Automobile Accessories-S
 Automobile Controls for Handi-
 capped Persons-S
 Automobile Defrosters-S
 Automobile Fuel Tanks-S
 Automobile Heaters-S
 Automobile Lifts-E
 Automobile Signals-S
 Automobile Tires and Tubes-S
 Automobiles-E
 Awns-S
 Axes-S

B

Babbit Metal-S
 Badges-S
 Badminton Rackets-S
 Bags, Laundry-S
 Baking Pans-S
 Baking Powder-S
 Baking Soda-S
 Balances, Beam-E
 Balances, Small Spring-S
 Baling Presses, Compression
 Moulding-E

Ball Bearings-S
 Ball Peen Hammers-S
 Balloons-S
 Ballot Boxes-S
 Balls-S
 Band Instruments-E
 Band Saw Blades-S
 Band Saws-E
 Bandages-S
 Bands, Rubber-S
 Banners-S
 Barber Shop Tools, Electrical-E
 Barber Shop Tools, Hand-S
 Barber Type Furniture-E
 Barographs-E
 Barometers-E
 Barrels-S
 Bars, Horizontal, Portable-E
 Baseballs-S
 Bases, Baseball-S
 Bases, Electric Lamp-S
 Basins, Portable-S
 Basketball Shoes-S
 Basketballs-S
 Baskets, Container-S
 Bath Curtains-S
 Bath Mats-S
 Bath Robes-S
 Bathtub Fittings-S
 Batons-S
 Bats-S
 Batteries, Electric-S
 Battery Chargers-E
 Battery Elements-S
 Batting, Cotton-S
 Beads, Arts and Crafts-S
 Beakers-S
 Bean Bags-S
 Bearings, Ball-S
 Bearings, Roller-S
 Beaters, Egg, Electric-E
 Beaters, Egg, Hand-S
 Beauty Class Furniture-E
 Bed Pans-S
 Bed Spreads-S
 Bed Springs-S
 Bedding-S
 Beds-E
 Beef Extract-S
 Beeswax-S
 Bellows, Hand-S
 Bellows, Power-E
 Bells, Small Hand or Desk-S
 Belt Dressings-S
 Bench Stops-S
 Benches-E
 Benzene-S
 Bevels-S
 Bicycle Racks, Portable-E
 Bicycles-E
 Billheads-S
 Billing Machines-E
 Binders, Agricultural-E
 Binders, Looseleaf-S
 Binding Cloth-S
 Binding Cord-S
 Biological Charts-S
 Biological Models-E
 Biology Specimens-S
 Bit Braces-S
 Bit Tools-S
 Bits-S
 Blackboard Pointers-S
 Blackboards, Portable-E
 Blackboards, Small Slates-S
 Bladders-S
 Blades, Saw-S
 Blankets-S
 Blanks, Printed-S
 Bleachers, Portable-E
 Bleaches-S
 Blocks, Hat-S
 Blocks, Kindergarten-S
 Blocks, Surface Hardened-S
 Blocks, Terminal-S
 Blood Analysis Apparatus,
 Complete-E
 Blood Plasma Cabinets-E
 Blood Pressure Apparatus-E
 Blotter Holders-S
 Blotter Pads-S
 Blotters-S
 Blowpipes-S
 Blue Print Machines-E
 Blue Print Paper-S
 Bluing-S
 Boards, Bread-S
 Boards, Bulletin, Portable-E

Boards, C
 Boards, C
 Boards, D
 Boards, E
 Boards, I
 Boards, L
 Boards, M
 Boards, S
 Boards, W
 Boats or C
 Bobbins-S
 Bodies, B
 Bodies, T
 Bodkins-S
 Boiler Cle
 Boiler Cor
 Boiler Fir
 Bolt Cutt
 Bolts-S
 Bond Pap
 Book Car
 Book End
 Book Jack
 Book Plat
 Book Pock
 Book Rec
 Book Stac
 Book Tru
 Bookbindi
 Bookcases
 Bookcloth
 Bookcover
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 Books, Ca
 Books, Co
 Books, Lik
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 Books, Re
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 Boring Ma
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 Bottle SY
 Bottles-S
 Bowling A
 Bowls-S
 Bowls, Wa
 Bows, Arc
 Box Files,

Boards, Carrom-S
Boards, Checker-S
Boards, Drawing-S
Boards, Emery-S
Boards, Ironing-S
Boards, Lumber-S
Boards, Mounting-S
Boards, Sandwich-S
Boards, Wash-S
Boats or Canoes-E
Bobbins-S
Bodies, Bus-E
Bodies, Truck-E
Bodkins-S
Boiler Cleaners-S
Boiler Compounds-S
Boiler Firing Tools-S
Bolt Cutters-S
Bolts-S
Bond Paper-S
Book Cards-S
Book Ends-S
Book Jackets-S
Book Plates-S
Book Pockets-S
Book Records-S
Book Stacks-E
Book Trucks-E
Bookbinding Machinery-E
Bookcases, Sectional-E
Bookcloth-S
Bookcovers-S
Bookkeeping Forms-S
Bookkeeping Machines-E
Books, Cash-S
Books, Composition-S
Books, Library-E
Books, Looseleaf Note-S
Books, Record-S
Books, Text-S
Boring Machines, Precision Table
or Vertical Types-E
Bottle Syphons-S
Bottles-S
Bowling Alley Pins-S
Bowls-S
Bowls, Water Closet-S
Bows, Archery-S
Box Files, Cardboard-S

Boxes, Electrical-S
Boxing Gloves-S
Boxing Rings, Complete-E
Boyle's Law Apparatus, Complete
Unit-E
Brake Lining-S
Brake Lining Machines-E
Brakes, Complete Replacement
Units-S
Brakes and Folders, Hand or
Power-E
Brass Polishes-S
Brass Rods-S
Brass Sheets-S
Bread Boards-S
Bread Knives-S
Bread Pans-S
Bread Slicers, Mechanical-E
Bread Toasters, Electric-E
Breakers, Circuit-S
Bricks-S
Bridges, Wheatstone and
Similar-E
Bridles-S
Briefcases-S
Broilers, Electric-E
Bronze, Casting-S
Bronzing Liquid-S
Brooms, Hand-S
Brooms, Power Driven-E
Brushes-S
Buck Saws-S
Buckets-S
Buffers—Electric-E
Bug Sprays-S
Bulbs, Electric Light-S
Bulbs, Flower-S
Bulletin Boards, Portable-E
Bunting-S
Burettes-S
Burlap-S
Burners, Bunsen-S
Bus Accessories-S
Bus Repair Parts-S
Bus Tickets-S
Bus Tires and Tubes-S
Bus Tokens-S
Bus Wagons-E
Buses-E

Bushings-S
Butter Spreaders-S
Buttons-S
Buttons, Push-S
Buzzers-S

C

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

Carbon Paper-S
Carbon Ribbons-S
Carborundum Stones-S
Carburetors-S
Card Holders-S
Card Punching and Sorting
Devices-E
Card Racks-E
Card Tables-E
Cardboard-S
Cardboard Boxes-S
Cards-S
Carpenters' Squares-S
Carpet Beaters-S
Carpets-E
Carrom Boards-S
Carrom Cues-S
Carrom Rings-S
Carving Knives-S
Cases, Brief-S
Cases, Cardboard-S
Cases, Display-E
Cases, File-E
Cases, Laboratory-E
Cases, Supply-E
Cases, Type-E
Cash Boxes-S
Cash Registers-E
Casting Bronze-S
Catalogue Cards-S
Catches-S
Cattle-E
Caulking Compounds-S
Caulking Irons, All Sizes-S
Caustics-S
Cellophane-S
Celluloid-S
Cement, Construction-S
Cement Liquid-S
Centering Machines-E
Centrifuges-E
Certificates-S
Chafing Dishes-S
Chain Hoists-E
Chains-S
Chains, Tire-S
Chair Pads-S
Chairs-E
Chairs, Folding-E

Chalks-S
Chamois-S
Change H
Charcoal-S
Charge SL
Chargers,
Chart Star
Charts-S
Chassis, B
Chassis, T
Check Har
Check Wr
Checkbook
Checker B
Checkers-S
Checks, Br
Cheeseclot
Chemicals-
Chemistry
Chemistry
Chinaware
Chisels, in
Chisels, no
Choppers,
Operated
Choppers
Circuit Br
Clamps-S
Clay-S
Clay Mode
Cleaners, F
Cleaners, S
Cleaners, V
Cleaning C
Clinometer
Clippers, H
Clippers, F
Clips-S
Clocks, De
Clocks, Wa
Cloth-S
Cloth Cutt
Cloth Nets
Clothes Ba
Clothes Br
Clothes Dr
Clothes Ho
Clothesline
Clothespins

Chalks-S
 Chamois-S
 Change Holders-S
 Charcoal-S
 Charge Slips-S
 Chargers, Battery-E
 Chart Stands-E
 Charts-S
 Chassis, Bus-E
 Chassis, Truck-E
 Check Handling Machines-E
 Check Writers-E
 Checkbooks-S
 Checker Boards-S
 Checkers-S
 Checks, Brass-S
 Cheesecloth-S
 Chemicals-S
 Chemistry Glassware-S
 Chemistry Rubber Goods-S
 Chinaware-S
 Chisels, in Sets-E
 Chisels, not in Sets-S
 Choppers, Food, Hand-
 Operated-S
 Choppers, Food, Power-E
 Circuit Breakers-S
 Clamps-S
 Clay-S
 Clay Modeling Tools-S
 Cleaners, Flue-S
 Cleaners, Steam Vapor-E
 Cleaners, Vacuum-E
 Cleaning Compounds-S
 Clinometers, Photoelectric-E
 Clippers, Hair, Electric-E
 Clippers, Hair, Hand-S
 Clips-S
 Clocks, Desk-S
 Clocks, Wall-E
 Cloth-S
 Cloth Cutting Machines-E
 Cloth Nets-S
 Clothes Baskets-S
 Clothes Brushes-S
 Clothes Dryers-E
 Clothes Hooks-S
 Clotheslines-S
 Clothespins-S
 Clutch Rebuilding Apparatus-E
 Coal-S
 Coal Bags-S
 Coal Hods-S
 Coal Screens-S
 Coal Scuttles-S
 Coal Shovels-S
 Coat Hangers-S
 Coat Hooks-S
 Cocoa Mats-S
 Coffee Cans-S
 Coffee Grinders-E
 Coffee Percolators, Electric-E
 Coffee Pots-S
 Coffee Urns-E
 Coin, Currency, and Check
 Handling Machines-E
 Coke-S
 Colanders-S
 Collapsible Tables-E
 Colored Pencils-S
 Colorimeters-E
 Coloring Dyes-S
 Combines-E
 Combs-S
 Combustion Analyzers-E
 Comparators-E
 Compasses, Blackboard-S
 Compasses, Drawings-S
 Compasses, Magnetic-E
 Campasses, Magnetic, Pocket-S
 Compounds, Chemical-S
 Compounds, Cleaning-S
 Compounds, Grinding-S
 Compounds, Patching-S
 Compressed Air-S
 Compressors, Air-E
 Computing Machines-E
 Condensers, Electronic-S
 Condensers, Ignition
 Distribution-S
 Condiments-S
 Conduit Boxes-S
 Conduits and Fittings-S
 Connecting Rod Aligners-E
 Connecting Rod Boring
 Machines-E
 Connecting Rod Rebabbing
 Jigs-E

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

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

D

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

Dictionary
 Dies, in Se
 Dies, not i
 Diesel Eng
 Larger
 Diesel Eng
 Classroo
 Diploma C
 Diploma R
 Diploma S
 Diplomas-S
 Discs, Opti
 Discs, Phon
 Dish Brush
 Dish Cloths
 Dish Pans-S
 Dish Truck
 Dishes-S
 Dishwashin
 Disinfectan
 Display Ca
 Display Mo
 Dissecting
 Distilled W
 Distilling A
 Distributor
 Distributor
 Ditto Mach
 Dividers-S
 Doilies-S
 Dolls-S
 Door Mats-
 Doors-S
 Dowels-S
 Drafting In
 Drafting M
 Draglines-S
 Drain Clear
 Drain Pans
 Drain Plug
 Drain-Plun
 Drain-Tile-
 Drainpipe F
 Drapery Cl
 Drapes-S
 Drawing Bo
 Drawing C
 Drawing In
 Drawing Pa

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

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

E

Earthenware-S
Easels-E
Edge Tools, except Cutting
 Dies-S
Educational Tests-S
Eggbeaters, Electric-E
Eggbeaters, Hand-S
Elastic-S

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

Enlargers-E
 Envelope Sealers-E
 Envelopes-S
 Epsom Salts-S
 Eradicator, Ink-S
 Erasers, Electric-E
 Erasers, Hand-S
 Essences-S
 Exhibit Cases-E
 Exposure Meters, Camera-E
 Extensometers-E
 Extinguishers, Fire-E
 Extractors-E
 Extracts-S
 Eye Charts-S
 Eyelets-S

F

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

Film Cen
 Films-S
 Filter Pa
 Filters, S
 Fingers,
 Fire Axe
 Fire Exti
 Fire Exti
 Fire Hoo
 Fire Sho
 Fire Ton
 Fireplace
 Fittings,
 First Aid
 Flags-S
 Flashligh
 Flasks-S
 Flat Iron
 Flavoring
 Flaxseed-
 Flexible
 Flexible
 Flexible
 Floats, H
 Floats, P
 Floor Oil
 Floor Scr
 Floor Wa
 Flour-S
 Flower B
 Flowerpo
 Flowers-S
 Flue Clea
 Fluoresce
 Fluoresce
 Fluorosc
 Flushers,
 Flush Va
 Flux-S
 Flypaper-
 Fly Spray
 Folders-S
 Folding C
 Folding T
 Food-S
 Football I
 Football S
 Football U
 Footballs-

Film Cement-S
Films-S
Filter Paper-S
Filters, Small-S
Fingers, Rubber-S
Fire Axes-S
Fire Extinguisher Refills-S
Fire Extinguishers-E
Fire Hooks-S
Fire Shovels-S
Fire Tongs-S
Fireplace Fixtures-E
Fittings, Lubrication-S
First Aid Kits-S
Flags-S
Flashlights-S
Flasks-S
Flat Irons, Electric-E
Flavorings-S
Flaxseed-S
Flexible Cord Sets-S
Flexible Metal Hose-S
Flexible Metal Tubing-S
Floats, Hydrometer-S
Floats, Plumbing-S
Floor Oil-S
Floor Scrubbers, Electric-E
Floor Waxes-S
Flour-S
Flower Bulbs-S
Flowerpots-S
Flowers-S
Flue Cleaners-S
Fluorescent Lamps-S
Fluorescent Starters-S
Fluoroscopes-E
Flushers, Drainpipe-S
Flush Valves-S
Flux-S
Flypaper-S
Fly Sprays-S
Folders-S
Folding Chairs-E
Folding Tables-E
Food-S
Football Dummies, Tackling-S
Football Shoes-S
Football Uniforms-S
Football-S

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

G

Gages, Tires-S
Galvanometers-E
Galvanoscopes-E
Games-S
Garbage Cans-S
Garden Hose-S
Garden Tools-S
Garments-S
Garnet Paper-S
Gas Compressors-E
Gas Cylinders-E

Gas Mantels-S
Gas Meters, Laboratory Type-E
Gas Plates-E
Gas Stoves-E
Gases-S
Gaskets-S
Gasoline-S
Gasoline Dispensing Pumps,
Electric-E
Gasoline Dispensing Pumps,
Hand Operated-S
Gauges, Tire-S
Gauze-S
Gear Cutting Machines-E
Gears-S
Gelatin-S
Gelatin Duplicators-E
Gelatin Pads-S
Generators, Integral Parts of
Larger Units-S
Generators, not Integral Parts of
Larger Units-E
Geographic Globes, Large Stand
Type-E
Geographic Globes, Small Desk
Type-S
Glass-S
Glass, Watch-S
Glass Cutters-S
Glass Wool-S
Glasses, Drinking-S
Glasses, Magnifying-S
Glasses, Ophthalmic-S
Glassware-S
Glaze-S
Glides-S
Globes, Electric Light-S
Globes, Geographic, Large Stand
Type-E
Globes, Geographic, Small Desk
Type-S
Gloves, Rubber-S
Glue-S
Glycerin-S
Goggles-S
Graduated Measures-S
Graph Paper-S
Graphite-S
Grass Seed-S

Grass Shears, Hand Operated-S
Grass Shears, Power Operated-E
Grates, Stove-S
Gravel-S
Grease-S
Grease Guns, Air, Gun Only-S
Grease Guns, Hand-S
Grinders, Hand Operated-S
Grinders, Power Operated-E
Grinding Compounds-S
Grinding Wheels-S
Groceries-S
Guards, Arm-S
Guards, Lamp-S
Guards, Shin-S
Gummed Cloth-S
Gummed Figures-S
Gummed Labels-S
Gummed Seals-S
Gummed Tape-S
Guns, Starting-E
Gym Shoes-S
Gypsum-S

H

Hacksaws-S
Hair Clippers, Electric-E
Hair Clippers, Hand-S
Hair Dryers-E
Hairpins-S
Hall Trees-E
Hammers, Autobody, Pneumatic,
etc.-E
Hammers, Ball Peen-S
Hammers, Electric, Hand-E
Hammers, Light Forged-S
Hammers, Sledge-S
Hampers-S
Hand Bags-S
Hand Saws-S
Hand Stamps-S
Hand Tools, in Sets-E
Hand Tools, not in Sets-S
Hand Tools, Power Driven,
Pneumatic and Electric-E
Hand Trucks-E
Handballs-S
Handbooks-S

Handles-S
Handscrawls
Hangers, C
Hangers, H
Hardware-S
Harnesses-E
Harrows-E
Hat Blocks
Hatchets-S
Headlights-
Heaters, Po
Heating Pa
Hectograph
Hemp Fibr
Henna-S
Hinges-S
Hods, Coal
Hoes, Gard
Hoists, Elec
Holders, Bl
Holders, Ch
Holders, Co
Holders, Di
Hooks-S
Horns, Moto
Horses-E
Horses, Gyr
Horseshoes-
Hose, Appa
Hose, Flexi
Hose, Gard
Hose Clamp
Hose Nozzle
Hot Plates-
Hot Water
Hurdles-E
Hydraulic J
Hydrometer
Hydrometer
Hygrometer
Hypodermic
Hypodermic
Ice-S
Ice Bags-S
Ice Cream
Ignition Co

Handles-S
Handscrews, Wood and Iron-S
Hangers, Clothing-S
Hangers, Hardware-S
Hardware-S
Harnesses-E
Harrows-E
Hat Blocks-S
Hatchets-S
Headlights-S
Heaters, Portable-E
Heating Pads-S
Hectographs-E
Hemp Fibre-S
Henna-S
Hinges-S
Hods, Coal-S
Hoes, Garden-S
Hoists, Electric or Pneumatic-E
Holders, Blotter-S
Holders, Change-S
Holders, Copy-S
Holders, Dictionary-E
Hooks-S
Horns, Motor Vehicles-S
Horses-E
Horses, Gym Equipment-E
Horseshoes-S
Hose, Apparel-S
Hose, Flexible Metal-S
Hose, Garden-S
Hose Clamps-S
Hose Nozzles-S
Hot Plates-E
Hot Water Bottles-S
Hurdles-E
Hydraulic Jacks, Garage Type-E
Hydrometer Floats-S
Hydrometers-S
Hygrometers-S
Hypodermic Needles-S
Hypodermic Syringes-S

I

Ice-S
Ice Bags-S
Ice Cream Freezers-E
Ignition Coils-S

Incandescent Lamps, Bulbs-S
Index Cards-S
Index Labels-S
Index Tabs-S
Indian Clubs-S
Inductance Standards-E
Ink-S
Ink Drier-S
Ink Eradicator-S
Ink Pads-S
Inkwells and Parts-S
Inner Tubes, Auto-S
Insect Nets-S
Insect Screening-S
Insecticides-S
Insignia-S
Instruments, Band and
Musical-E
Instruments, Dental, Small-S
Instruments, Drafting-S
Instruments, Drawing-S
Instruments, Medical, Small-S
Instruments, Musical-E
Instruments, Recording,
Electrical-E
Instruments, Surgical, Small-S
Insulators-S
Intelligence Tests-S
Interferometers-E
Interval Timers-S
Iodine-S
Iodoform-S
Iron Filings-S
Iron Gauze-S
Ironers-E
Iron, Sheet-S
Iron Wedges-S
Ironing Boards-S
Irons, Electric-E

J

Jackets, Books-S
Jacks, Garage Type, Hydraulic-E
Jacks, Mechanical-S
Jars-S
Jointers-E
Joints, Plumbing-S

Locknuts-S
Locks, Small, not Built-in-S
Looms-E
Looseleaf Notebooks-S
Lubricants-S
Lubricating Oil-S
Lubrication Fittings-S
Lugs, Soldering-S
Lumber-S

M

Machine Tools-E
Machinery, Canning-E
Machinery, Cement Making-E
Machines, Adding-E
Machines, Addressing-E
Machines, Billing-E
Machines, Bookkeeping-E
Machines, Brake Lining-E
Machines, Calculating-E
Machines, Check Handling-E
Machines, Coin Handling-E
Machines, Coin Operated-E
Machines, Dating, Power-E
Machines, Dating, Small Hand-S
Machines, Dictating-E
Machines, Dishwashing-E
Machines, Drafting-E
Machines, Drycleaning-E
Machines, Duplicating-E
Machines, Laundry-E
Machines, Mimeograph-E
Machines, Mixing-E
Machines, Numbering, Power-E
Machines, Numbering, Small
Hand-S
Machines, Polishing-E
Machines, Pressing-E
Machines, Sanding-E
Machines, Scrubbing-E
Machines, Sewing-E
Machines, Stamping, Power-E
Machines, Stamping, Small
Hand-S
Machines, Tabulating-E
Machines, Washing-E
Machines, Waxing-E
Magazine Covers-S

Magazine Racks, Large Stand-E
Magnets, Laboratory-S
Magnifying Glasses-S
Mail Boxes-S
Mallets-S
Manicuring Tools-S
Manila Files-S
Manila Folders-S
Manila Rope-S
Map Tracks-S
Maps-S
Markers, Line, Large Push
Type-E
Markers, Line, Small-S
Matches-S
Matrix, Type-S
Mats, Door and Bath-S
Mats, Gymnasium, Tumbling,
Wrestling-S
Mattocks-S
Mattresses-S
Mauls-S
Meal-S
Meats-S
Mechanical Drawing
Instruments-S
Mechanical Pencils-S
Medals-S
Medical Instruments, Small-S
Medicine Balls-S
Medicine Cases-E
Medicines-S
Megaphones-S
Memo Books-S
Mending Materials-S
Mesh, Steel Wire-S
Metabolism Apparatus-E
Metal Polishes-S
Metal Working Machinery-E
Metal Working Tools, Small,
Hand Operated-S
Metals, Die Casting-S
Metals, Laboratory-S
Metals, Linotype-S
Meter Sticks-S
Meters, Watt, Laboratory Type-E
Microfilm Readers and Viewers
For Office Use-E
Micrometers, in Sets-E

Micrometers, not in Sets-S
 Microprojectors-E
 Microscopes-E
 Milk Cans-S
 Milking Machines-E
 Milliammeters-E
 Milling Machines—Bench or
 Floor-E
 Millivoltmeters-E
 Mimeograph Machines-E
 Mimeograph Paper-S
 Mineral Wool-S
 Minerals, Laboratory-S
 Minute Books-S
 Mirror Frames-S
 Mirrors, Large Wall-E
 Mirrors, Small-S
 Mitre Boxes-E
 Mixers, Electric-E
 Modeling Clay-S
 Modeling Tools-S
 Models, Shop and Laboratory-E
 Molding, Metal-S
 Mop Pails-S
 Mop Trucks-E
 Mop Wringers-S
 Mops-S
 Mortar-S
 Mortisers-E
 Moss-S
 Motion Picture Projectors-E
 Motor Analyzers-E
 Motor Generator Sets-E
 Motor Vehicle Parts-S
 Motor Vehicles-E
 Motorcycles-E
 Motors, Integral Parts of Larger
 Units-S
 Motors, not Integral Parts of
 Larger Units-E
 Mounting Boards-S
 Mouse Traps-S
 Mowers, Lawn-E
 Mucilage-S
 Music Stands-E
 Music, Sheet-S
 Musical Instruments-E
 Muslin-S
 Mustard-S

N

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

O

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

Packing-
 Padding-
 Padlocks
 Pads, Ch
 Pads, De
 Pads, In
 Pads, Sta
 Pads, Ty
 Pads, Wr
 Pails-S
 Paint Br
 Paint Dr
 Paint Re
 Paint Sp
 Paints-S
 Palettes-S
 Pamphlet
 Pans-S
 Pantograp
 Paper-S
 Paper Cl
 Paper Cu
 Paper Cu
 Paper Fa
 Paper Na
 Paper Pu
 Paper To
 Paraffin-
 Parts, Ra
 Transfo
 Parts, Re
 Paste-S
 Paste Bru
 Pasteboar
 Pasteboar
 Pastries-S
 Pastry C
 Patching
 Patterns-S
 Peat Mos
 Peelers, I
 Peelers, F
 Pen Poin
 Pencil Sh
 Pencils-S
 Pencils, M
 Penholder
 Penknives

P

Packing-S
 Padding-S
 Padlocks-S
 Pads, Chair-S
 Pads, Desk-S
 Pads, Ink-S
 Pads, Stamp-S
 Pads, Typewriter-S
 Pads, Writing-S
 Pails-S
 Paint Brushes-S
 Paint Drier-S
 Paint Remover-S
 Paint Spraying Outfits-E
 Paints-S
 Palettes-S
 Pamphlets-S
 Pans-S
 Pantographs-S
 Paper-S
 Paper Clips-S
 Paper Cups-S
 Paper Cutters-E
 Paper Fasteners-S
 Paper Napkins-S
 Paper Punches-S
 Paper Towels-S
 Paraffin-S
 Parts, Radio, Resistors, Tubes,
 Transformers, etc.-S
 Parts, Repair-S
 Paste-S
 Paste Brushes-S
 Pasteboard-S
 Pasteboard Boxes-S
 Pastries-S
 Pastry Cutters-S
 Patching Compounds-S
 Patterns-S
 Peat Moss-S
 Peelers, Electrical-E
 Peelers, Hand-S
 Pen Points-S
 Pencil Sharpeners-S
 Pencils-S
 Pencils, Mechanical-S
 Penholders-S
 Penknives-S

Pennants-S
 Pens-S
 Percolators, Coffee, Electric-E
 Periodicals-S
 Permanent Waving Machines-E
 Pestles-S
 Phonograph Needles-S
 Phonograph Record Albums-S
 Phonograph Records-S
 Phonographs-E
 Photocopying Apparatus-E
 Photoelectric Cells-S
 Photoengraving Apparatus-E
 Photograph Mounts-S
 Photographic Lenses-S
 Photographs-S
 Photometers-E
 Piano Parts-S
 Pianos-E
 Picks-S
 Picture Frames-S
 Picture Wire-S
 Pictures, Large Wall-E
 Pigments-S
 Pillows-S
 Ping Pong Sets-S
 Pinking Shears-S
 Pins-S
 Pipe-S
 Pipe Dies, in Sets-E
 Pipe Dies, not in Sets-S
 Pipe Fittings-S
 Pipe, Steel-S
 Pipettes-S
 Piston Rings-S
 Pistons-S
 Pitchers-S
 Pitch Pipes-S
 Pitchforks-S
 Plant Cutters-S
 Planers, Power-S
 Planes, Hand-S
 Planing Machines,
 Photoengravers-E
 Plaques, Permanent-E
 Plaster-S
 Plaster- Adhesive-S
 Plastic Wood-S
 Plate Glass-S

Plates-S
Plates, Addressing Machine-S
Plates, Battery-S
Plates, Bench-E
Plates, Book-S
Plates, Hot-E
Plates, Lantern Slide-S
Plates, Photographic-S
Platforms-E
Pliers-S
Plows, Field-E
Plows, Snow-E
Plugs, Drain-S
Plugs, Spark-S
Plumbing and Heating Valves-S
Plumbing Fixture Fittings and
Trim-S
Plumbs-S
Plungers, Drain-S
Pockets, Book-S
Pointers-S
Points, Drill-S
Polarimeters-E
Polariscopes-E
Poles-S
Poles, Climbing-S
Polishes-S
Portfolios, Leather-S
Postal Meters-E
Posters-S
Posts-S
Pot Cleaners-S
Potato Peelers, Large Machine-E
Pots-S
Pottery-S
Powders-S
Power Sprayers and Dusters-E
Preservatives-S
Presses, Arbor-E
Presses, Book, Bookbinders-E
Presses, Cylinder, Flat Bed,
Printing-E
Presses, Engraving-E
Presses, Letter-E
Presses, Lithographic or Offset
Printing-E
Presses, Power-E
Presses, Punch, Foot Power-E
Printed Materials-S

Printing Cases-E
Printing Frames-E
Printing Ink-S
Printing Materials-S
Printing Presses-E
Printing Sets, Rubber-S
Printing Type-S
Prisms-S
Projectors, Motion Picture-E
Projectors, Still-E
Protractors-S
Pruners, Hand-S
Pruners, Power-E
Psychrometers-S
Public Address Systems,
Portable-E
Pulleys-S
Pumice-S
Punches-S
Push Buttons-S
Push Carts-E
Putty-S
Pyrometers-E

Q

Quinine-S
Quivers, Arrow-S
R
Rackets, Badminton-S
Rackets, Tennis-S
Radio Receiving Sets-E
Radio Transmitters-E
Radio Tubes-S
Raffia-S
Rags-S
Rakes, Garden-S
Rakes, Window-E
Ranges, Cooking-E
Rasps-S
Rattan-S
Reamers-S
Receptacles-S
Record Books-S
Record Forms-S
Record Players-E
Recorders, Sound-E
Recording Tape and Wire-S
Records, Phonograph-S

Reeds-S
Reels, Hos
Reels, Mot
Referenc
Reflectors
Refractin
Refrigerat
Built-in
Registers,
Registers,
Regulating
Regulators
Relief Ma
Repair Pa
Report Fo
Resistors-S
Respirator
Retorts, G
Ribbons, A
Ribbons, A
Ribbons, C
Ribbons, T
Ring Toss,
Rings, Car
Rings, Fly
Rings, Key
Rivets-S
Rock, Crus
Roller Bea
Rollers, In
Rollers, La
Roofing M
Rope-S
Rosin-S
Rotten Sto
Rouge-S
Routers, P
Rowboats-
Rubber Go
Rubbish C
Rugs, Roo
Rugs, Seat
Rulers-S
Rules, Shr
Circumfe

Saccharime

Reeds-S
Reels, Hose-S
Reels, Motion Picture Film-S
Reference Books-E
Reflectors, Parabolic-S
Refracting Apparatus-E
Refrigerators, Electric or Ice, not
Built-in-E
Registers, Cash-E
Registers, Printed-S
Regulating Valves-S
Regulators, Voltage-S
Relief Maps-S
Repair Parts-S
Report Forms-S
Resistors-S
Respirators-S
Retorts, Glass Laboratory-S
Ribbons, Adding Machine-S
Ribbons, Addressing Machine-S
Ribbons, Cloth-S
Ribbons, Typewriter-S
Ring Toss, Games-S
Rings, Carrom-S
Rings, Flying-E
Rings, Key-S
Rivets-S
Rock, Crushed-S
Roller Bearings-S
Rollers, Ink-S
Rollers, Lawn-E
Roofing Materials-S
Rope-S
Rosin-S
Rotten Stone-S
Rouge-S
Routers, Plate, Photoengraving-E
Rowboats-E
Rubber Goods-S
Rubbish Cans-S
Rugs, Room Size-E
Rugs, Scatter-S
Rulers-S
Rules, Shrink and
Circumference-S

S

Saccharimeters-E

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

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

Stain Rem
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 Stamp Pa
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 Stamps, R
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 Staples-S
 Starch-S
 Starters, E
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 Stones, Pr
 Stools-E
 Stop Watch
 Stoppers-S
 Stops, Ben
 Storage B
 Stoves-E
 Straight E
 Strainers-S
 Straws, Di
 Stretchers-
 Strings-S

Stain Removers-S
Stains-S
Stakes-S
Stamp Pads-S
Stamping Machines, Power-E
Stamping Machines, Small
Hand-S
Stamps, Rubber-S
Standards, Jump-E
Stands, Calendar-S
Stands, Chart-E
Stands, Engine Repair-E
Stands, Umbrella-E
Staplers, Foot or Power
Operated-E
Staplers, Small Hand-S
Staples-S
Starch-S
Starters, Electric-S
Stationery-S
Statuary-E
Steam Packing-S
Steel Measuring Tapes-S
Steel, Sheet-S
Steel Wool-S
Stencil Correction Fluid-S
Stencils-S
Stenographers' Notebooks-S
Stereoscopes-E
Sterile Gauze-S
Sterilizers-E
Sticks, Composing-S
Sticks, Hockey-S
Stilts, Sport-S
Stitchers-E
Stock Records-S
Stockings-S
Stones, Printers-E
Stools-E
Stop Watches-S
Stoppers-S
Stops, Bench-S
Storage Batteries-S
Stoves-E
Straight Edges-S
Strainers-S
Straws, Drinking-S
Stretchers-S
Strings-S

Striking Bag Outfits-E
Stylus-S
Sunglasses-S
Supply Cases-E
Supporters, Athletic-S
Surface Hardened Blocks-S
Surgical Instruments, Small-S
Surgical Powders-S
Swages-S
Switch Boxes-S
Switches, Electric-S
Synchronizers, Camera-S
Syringes-S
Syrup-S

T

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

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

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

U

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

V

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

Vaulting
Vegetable
Vending
Vibrograph
Vines-S
Vises, Ben
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Vision Ch
Volleybal
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Wagons-E
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Waxes, L
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Waxes, S
Waxing
Weaving
Weighing

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

W

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

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

X

X-Ray Machines-E

Y

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

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Zinc-S

GLOSSARY OF TERMS

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

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

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

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

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

ACCRUAL BASIS—The accrual basis of accounting is the basis under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

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

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

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

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

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

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

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ADULT EDUCATION, PUBLIC—Those organized public educational programs, other than regular full-time and summer elementary and secondary day school, community college, and college programs, which provide opportunity for adults and out-of-school youth to further their education, regardless of their previous educational attainment. Only those programs which have as their primary purpose the development of skills, knowledge, habits, or attitudes are included. This development may be brought about by formal instruction or by informal group leadership directed toward recognizable learning goals. Activities which are primarily social, recreational, or for the purpose of producing goods are not included.

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

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

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

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

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

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

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

ASSETS—The entire property owned by a school district.

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

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

AVERAGE DAILY ATTENDANCE, ADA—In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was

actually in session. Only days on which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

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

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

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

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

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

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

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

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

BOOK VALUE—Value as shown by books of account.

BUDGET—A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed

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expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

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

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

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

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

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

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

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

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

CLASSIFICATION, CHARACTER—As applied to expenditures, this term has reference to the period of time—past, present, or future—

which the expenditure is presumed to benefit. Classifications according to character are: current expense, capital outlay, and debt service.

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

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

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

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

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

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

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

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

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

COST—The amount of money or money's worth given for property or services. Costs may be incurred even before money is paid, that is, as soon as a liability is incurred. Ultimately, however, money or money's worth must be given in exchange. Again, the cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of part or all of

the materials purchased at a certain time will be reflected in the cost of articles made from such materials or in the cost of those services in the rendering of which the materials were used.

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

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

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

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

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

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

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

CURRENT EXPENSE, TOTAL—The total of all expenditures made during a given period of time except for capital outlay and debt service.

CURRENT FUNDS—Money received during the current fiscal year from revenue receipts which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES—Liabilities which are payable within a relatively short period of time, usually no longer than a year.

CURRENT LOANS—A loan payable in the same fiscal year in which the money was borrowed.

CURRENT YEAR'S TAX LEVY—Taxes levied for the current fiscal period.

DAY IN SESSION—A day on which the school is open and the pupils are under the guidance and direction of teachers in the teaching process. On some days the school plant itself may be closed and the student body as a whole engaged in school activities outside the school plant under the guidance and direction of teachers. Such days should be considered as days in session. Days on which school is closed for such reasons as holidays, teachers' institutes, and inclement weather should not be considered as days in session.

DAY OF ATTENDANCE—A day of attendance is one in which a pupil is present for the full day under the guidance and direction of a teacher while school is in session. When a pupil is present for only part of the day, it should be considered as a partial day of attendance in the same proportion that his time present at school bears to the total length of the school day.

DEBT SERVICE—Expenditures for the retirement of debt and expenditures for interest on debt, except interest of current loans.

DEFICIT—The excess of the obligations of a fund over the fund's resources.

DELINQUENT TAXES—Taxes remaining unpaid on and after the date on which they become delinquent by statute.

DEPRECIATION—Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy or obsolescence.

DIRECT EXPENSES—Those elements of cost which can be easily, obviously, and conveniently identified with specific activities, as distinguished from those costs incurred for several different activities and whose elements are not readily identifiable with specific activities.

DOUBLE ENTRY—A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.

EARNED INTEREST—Interest collected or due.

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

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

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

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

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

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

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

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

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

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

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

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

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

- FUND**—A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.
- FUND, ENDOWMENT**—A fund from which the income may be expended, but whose principal must remain intact.
- FUND, GENERAL**—The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose and consists of all school money not specifically designated for some particular purpose.
- FUND, PERMANENT SCHOOL**—Money, securities, or lands which have been set aside as an investment for public school purposes of which the income but not the principal may be expended. These funds have, in most cases, been derived from the sale of State school lands set aside by the Federal and/or State Government, rents and royalties, and from surplus revenue returned to the State by the Federal Government. In some instances, there may be endowment funds for individual schools.
- FUND, REVOLVING**—A fund provided to carry out a cycle of operations. The amounts expended from the fund are restored from earnings from operations or by transfers from other funds so that it remains intact, either in the form of cash, receivable, inventory or other assets. These funds are also known as reimbursable funds.
- FUND, SINKING**—Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.
- FUND, SPECIAL**—Any fund other than the general fund.
- FUND ACCOUNTS**—All accounts necessary to set forth the financial operations and financial condition of a fund.
- FUNDING**—The conversion of judgments and other floating debt into bonded debt.
- GENERAL LEDGER**—A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the school district. General ledger accounts may be kept for any group of items of receipts or expenditures on which an administrative officer wishes to maintain a close check.
- GIFT**—Money received from a philanthropic foundation, private individual or private organization for which no repayment or special service to the contributor is expected.
- GRANT, PUBLIC**—A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MEMBERSHIP—A pupil is a member of a class or school from the date he presents himself at school and is placed on the current roll until he permanently leaves the class or school for one of the causes recognized as sufficient by that State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total reentries and subtracting the total withdrawals; it may also be obtained by adding the total number present and the total number absent. This term is also known as the number belonging.

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

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

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

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

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

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

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

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

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

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

PERSONNEL, GUIDANCE—Persons who have been assigned specific duties and school time to carry on recognized functions of the guidance programs in whole or in part. Classify here: Counselors, deans, placement counselors, guidance specialists and similar personnel. This refers to both certificated and non-certificated personnel.

PERSONNEL, HEALTH—Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are directed primarily at individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL—Those who render direct and personal services which are in the nature of teaching, or the improvement of the teaching-learning situation. Included here are: consultants or supervisors of instruction, principals, teachers (including teachers of homebound), guidance personnel, librarians and psychological personnel. Attendance personnel, health personnel, and clerical personnel should not be included as instructional personnel.

PERSONNEL, MAINTENANCE—Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings and equipment.

PERSONNEL, OPERATIONAL—Personnel on the school payroll who are primarily engaged in keeping the physical plant open and ready for use. Included are personnel engaged in cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other such work except repairing, which is repeated somewhat regularly: daily, weekly, monthly or seasonally.

PERSONNEL, PART-TIME—Personnel who occupy positions the duties of which require less than full-time service. This includes those employed full-time for part of the school year and part-time for part of the school year.

PERSONNEL, PSYCHOLOGICAL—This term applies to psychologists and psychometrists. It does not apply to psychiatrists and psychiatric social workers; they are treated as health personnel.

PETTY CASH—A sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amount.

POSTING—The act of transferring to an account in a ledger the detailed or summarized data contained in the cash receipts book, check register, journal voucher or similar books or documents or original entry.

PREPAID EXPENSES—Those portions of insurance premiums, rent and other expenses paid during a given fiscal year which apply to benefits to be received in succeeding years. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges.

PRINCIPAL OF A SCHOOL—The administrative head of a school (not school district) to whom has been delegated the major responsibility for the coordination and supervision of the activities of the school.

PRINCIPAL OF BONDS—The face value of bonds.

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

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

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

REBATES—Abatements or refunds.

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

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

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

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

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

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

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

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

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

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

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

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

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

RESERVE—An amount set aside for some specified purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WARRANT INTEREST—Interest paid on registered warrants.

WARRANTS PAYABLE—The total amount of unpaid warrants.

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

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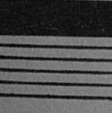
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