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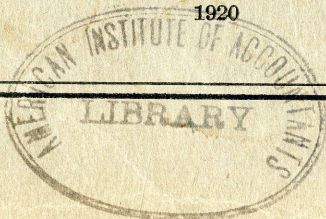
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC INSTRUCTION

Bulletin No. 1

October, 1920.

A Uniform Accounting System
for School Districts

HARRISBURG, PA. :
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A UNIFORM ACCOUNTING SYSTEM FOR SCHOOL DISTRICTS.

The department of superintendence of the National Education Association appointed, some ten years ago, a committee on uniform records and reports. In conference with the Bureau of Education, the Census office, and the Association of School Accounting officers, this committee prepared a form for reporting fiscal statistics. This form, adopted by the Bureau of Education for collecting financial data from city school systems, was promptly adopted, in a slightly modified form, by the Department of Public Instruction as the basis of the annual district report.

School board secretaries found difficulty in the preparation of the annual district report and in analyzing their accounts on the basis of the new form. Their accounting systems were inadequate, causing considerable difficulty in the recasting of accounts to meet the new accounting terms, and still greater difficulty in classifying the various items of expense. School accounting officers were everywhere confronted with the necessity of revising their financial record books, marking the beginning of modern fiscal accounting, a phase of school work which has shown notable progress in recent years.

Many school boards have devised their own accounting systems, but this has been done at great expense. Many others have adopted one of the systems now furnished by the school supply houses. A large number of districts, however, have not as yet installed a satisfactory system and to meet the needs of such districts the Department of Public Instruction has prepared for distribution a system of accounting based on the annual district report.

A widespread adoption of this accounting system will have very important results. It will not only enable school boards to render to the public a detailed account of their stewardship, but it will enable the board, itself, to keep a careful check on its expenditures. Moreover, uniformity in accounting will make it possible for two or more districts to make a comparison of school costs. When conditions are comparable, such a comparison is very much worth while. It may be the means of justifying a seemingly high cost, an argument for a greater expenditure, or the basis of an appeal to the public for more liberal financial support. Above all, it will make more reliable the statistical data published annually in the report of the Superintendent of Public Instruction.

As stated above, the system of fiscal accounting follows closely the outline of the annual financial report which school board secretaries have been making for some time not only to the Department of Public Instruction, but also to the United States Bureau of Education. The system provides in the main for a record of the funds received, a record of expenditures, and a distribution of these expenditures in what would ordinarily be termed a ledger. Auxiliary accounting sheets have been prepared to care for other important financial records making possible, in most cases, a complete system of bookkeeping in one book.

The record sheets are furnished free of charge to first, second, and third class districts but it will be necessary for the boards of education to provide the loose-leaf covers. For obvious reasons, it has been deemed advisable to furnish the leaves unpunched. Fourth class districts are provided with an account book, bound in canvas covers, following the general plan of the loose-leaf system, simplified, however, to suit the needs of small districts. The loose-leaf forms will be furnished to any board of a fourth class district desiring to use the more elaborate system. Plans are being made to distribute, at the close of the year, a blank form on which auditors may make their report. This will not only simplify the work of the auditors but make for state-wide uniformity in reporting to the public. The annual financial report forms will correspond identically with the accounting system.

The first record appearing in the accounting system is that showing the monthly summary of receipts and expenditures. This is a brief report presented by the treasurer each month. It will be readily understood after a study of the complete accounting system.

The second record is a statement of the short term loans. It is similar to a "watch book" and is designed to serve the purpose of such a book as well as the ledger account of notes payable. Another record shows the bonded indebtedness and the sinking fund account.

The tax account records information called for in the annual report. It also carries the account with the tax collector. The collector is charged with and becomes indebted to the school district for the full amount of the tax duplicate. The amount of the duplicate should be entered on the first Monday in July. Later, any supplementary taxes should also be entered. This account should be promptly credited with all money paid in by the receiver of taxes and all exonerations granted him by the board. On the first of October, the account should be balanced and charged with a 5% penalty on the portion of the duplicate still due at that time. Credit the tax account during the remainder of the year with the tax collected plus the penalty. Furthermore, when exonerations are granted after the first of October, the tax account should be credited with the amount of the exonerations plus the penalty. The unpaid taxes (Sec. 559), plus the penalty, should also be entered as a credit on or before the first of June. The balance after these entries have been made will show the amount which the receiver of taxes must pay at the close of the year to satisfy the account. The commission due the tax collector from time to time should be paid by voucher; it should not be deducted from receipts.

Two other records are closely related to the tax account. One is the Tax Lien Record, the other is the Record of Exonerations Granted. It is highly important that a permanent, readily accessible record be kept of tax liens, because they form an important financial asset for which the board of education is responsible. They should be recorded each year after having been entered on the books of the County Prothonotary. Whenever a lien has been satisfied, an entry to that effect should be made. The Record of Exonerations Granted is of great value in substantiating the exonerations credits entered in the tax account. It is fully as important as the cash account and should be kept with as great care.

Two records are designed to take the place of the cash book ordinarily used by the bookkeeper. It is assumed that all money is received by the accountant either directly or through one of the officers of the board. It is further assumed that all orders on the treasurer are prepared by the accountant. Only through this procedure in receiving and expending money is it possible to keep the fiscal records with accuracy. All money received must be entered in the account called Record of Cash Receipts. Enter the total amount of the check in the column headed Total Receipts. Analyze the receipt and enter in the appropriate column the amount received from a given source. One check may show receipts from two or more sources. The tax collector's check very frequently will cover money received as general property tax and as occupation tax. In such a case three entries should be made—one under Total Receipts, one under General Property, and the third under Occupation. Such a distribution of receipts is of value not only for accounting purposes but also to facilitate the making of the annual report.

The other cash book account is the Voucher Record. Section 511 of the School Code provides that all payments made by the board of school directors from the school funds shall be made by proper school orders drawn on the treasurer. The Voucher Record is the master account showing briefly to whom and in general for what purpose the orders on the treasurer have been granted. A discussion of the voucher is now essential to a further description of the accounting system.

The voucher, for the purposes of this accounting system, is a folder containing the order, approved bill and cancelled treasurer's order. Some transactions, such as the payment of salaries, notes, bonds, etc., do not necessitate an order and bill. In such cases the folder and cancelled papers suffice. The voucher is the supporting evidence for every payment made. There is one disadvantage in using this system. When one desires to refer to a bill which has been paid it is not easy to do so since the vouchers are filed numerically instead of alphabetically. This inconvenience is of little consequence, however, when compared with the completeness of the system as a means of vouching for expenditures. Moreover, this disadvantage can be easily overcome by stating on the order blanks that all bills must be rendered in duplicate. It is the practice of some firms, dealing with school boards, to do this without being requested. A copy of the bill, after payment has been made, can be filed alphabetically. Such a duplicate bill should bear the date of payment, the voucher number, and the treasurer's order number.

Another auxiliary record is the Statement of Bank Account. This is a record of all orders which have been endorsed by the treasurer. It also shows all deposits made in the school depository. Whenever one or more orders on the treasurer are issued the working balance should be entered on the line with the last order issued. Only when such a working balance can be shown is it legal to issue the order on the treasurer. Space is provided for the name of the depository.

The Ledger.

As has been stated, the ledger is based on a comprehensive plan of fiscal accounting adopted several years ago by the Department of Public Instruction. It recognized the fact that there are, in general, eight grand divisions or departments into which the expenditures of a public school system can be classified. They are general control, instruction, auxiliary agencies, operation of school plant, maintenance of school plant, fixed charges, debt service, and capital outlay. In the ledger a page or part of a page is devoted to each of these eight functions. Each department or function is further designated by a key letter.

There is a further subdivision of each department, specifying, in general, the purpose of each expenditure. It is important to know, for instance, that money was not only expended for the maintenance of the school plant, but, more definitely, that it was expended for the repair of buildings. It is highly important to go a step further and localize the expenditure. For instance in Dept. A, under the general heading, Office of the Secretary of the Board, there is a column headed Other Expense. From time to time, and especially at the close of the year, it will be necessary to analyze these expenses. Again under Dept. E, there is the general heading Repair and Replacement, with a column headed Furniture. It might be necessary to analyze the expenditures entered in this column showing not only the amount expended for the repair of furniture in comparison with the cost of replacing furniture, but also what particular buildings required expenditures for furniture.

This localizing of expenditures can be easily done if a code system is used, the symbols being entered in the column headed Code. The accountant can devise a code particularly suitable to his own needs, but it is suggested that, for the sake of uniformity, the following symbols be used:

For School Buildings numbers are suggested when occasion arises for using a code. The following letters are suggested symbols and when used should be written after the number of the school building.

For Instructional Services

D—Day Schools	N—Night Schools
V—Vocational	S—Supervision
VT for Trades	El—Elementary
VH Home Economics	Sec—Secondary
VA Agriculture	Kg—Kindergarten

For the Objects of Expenditure

A—Personal service (Salaries)	C—Supplies and materials
B—Services other than personal	D—Equipment
Rr—Repairs	O—Capital outlay
Rl—Replacements	

In the larger school systems it is feasible to devote a page or more in each department to each school building. When this is done, these building accounts should be considered as subsidiary to the master account in each department. In the smaller systems, the page can be divided horizontally allotting a sufficient number of lines to each building.

Procedure in Distributing Expenditures in the Ledger.

When a bill has been approved for payment, a voucher folder is prepared. The face of the voucher folder is filled in for filing and reference purposes. In the space "Order No." enter the number of the order on the treasurer. The voucher should be numbered consecutively, the number being entered in the space "Voucher No.—." The distribution of the items of expense on the back of the voucher folder requires accuracy and good judgment. The care with which the bill is analyzed and its amount distributed in the voucher outline will determine the worth of the accounting. Therefore, do not make an entry on the voucher until you have satisfied yourself that the item of expense has been placed in the right department and, particularly, that it has been assigned to the proper subdivision. A detailed analysis of the departments of expenditure and their subdivisions is given at the close of the chapter. It should be studied carefully and strictly followed in assigning items of expenditure.

Having made all necessary entries on the voucher folder, the next step is to paste to the upper left hand corner of the folder the order which authorized the expenditure and the bill. When the cancelled order on the treasurer has been received from the bank, this too should be fastened to the voucher.

The first entry in the ledger should be made in the Statement of Bank Account. No entry should be made, however, unless the working balance is sufficient to cover the amount of the order. Always enter your working balance after recording the amount of the voucher or series of vouchers of a given date. There should, likewise, be no delay in depositing money received, a record of such deposit having been made in the Statement of Bank Account before the money is placed in the bank.

Turn now to the Voucher Record and enter in serial order the voucher number, order number and date, name of payee, and the number and date of the order on the treasurer. Enter the full amount of the voucher in the total column and in the appropriate department column the total amount of expenditures for the corresponding department of the voucher, using the key letter as a guide. Use only one line for a voucher. This account is a summary of the entries in succeeding records of the book.

The next step is to turn to the ledger page bearing the key letter which corresponds to the key letter of the entry on the voucher. Having entered the date of payment, name of payee and voucher number, record the amount of the expenditure in the column which bears at its head the key number of the entry on the voucher. For example, if the expenditure is for fuel, the key letter is D and you turn to account D, Operation of School Plant. Fuel bears the key number 2 and therefore the entry is made in column 2 of Dept. D. If there are two or more entries on one voucher, the procedure is the

same. The date, order number, voucher number and name of payee should be written only once on a page, the expenditures being entered on the same line in appropriate columns. Enter in the total column the sum of the entries on the same line.

After a series of vouchers have been entered, the work should be checked for accuracy. This can be done in two ways. First, each column should be added and the sum entered in small pencil figures or footings underneath the last entry. The sum of the footings of the distribution columns must equal the footing or sum of the total column—This must be found true for each page of the voucher register and department accounts. If this condition does not exist, take your vouchers and check your entries with great care. Make sure that the sum of the entries on a given line equals the entry on the same line in the total column. After your entries are found to be correct, check again by comparing the footing of the total column of each department with the corresponding department column of the Voucher Record.

A detailed discussion of the department accounts and their subdivisions is given below. While it is not complete, yet it will enable the accountant to classify items of expense with reasonable certainty.

Dept. A. General Control.

General control is that function which relates to the administration, regulation, direction, and control of school affairs or activities.

Office of the Secretary of the Board.

- A-1. Salaries. Include not only the salary of the secretary, but the salary of assistants and clerks who assist in performing the duties assigned to him in sections 314 to 323 of the School Code.
- A-2. Supplies. Postage, letter heads, business blanks and forms, account books, carbon paper, typewriter ribbons used only in business office. See list of supplies appended to this discussion.
- A-3. Other Expense. Traveling and hotel expense of directors, telephone toll service; advertising for bids and the auditors' report; printing annual report, bulletins, pamphlets; and periodicals for the board.

Office of the Superintendent of Schools.

- A-4. Salaries. Include salaries of superintendent, associate or assistant superintendents, clerks, and stenographers.
- A-5. Supplies. Postage, stationery, record cards, blank forms, etc. See list of supplies appended to this discussion.
- A-6. Other Expense. Traveling and hotel expense of superintendent and assistants, telephone toll service, printing of bulletins, etc., periodicals for office.
- A-7 to 10. Blank columns for Office of Superintendent of Buildings or Supplies where such an office is maintained. May be used for any sub-division of administrative expense not provided for in the printed headings.

Enforcement of Compulsory Education and Census
Enumeration.

- A-11. Salaries. Salaries of Attendance Officer and assistants. Compensation of those who take the annual census.
- A-12. Other Expense. Forms, notification blanks, postage, car fare and other expense incidental to the operation of the Attendance Bureau.
- A-13. Operation and Maintenance of Administration Buildings. Only the largest districts maintain such a building. It is advisable for such districts to keep a record of the expenses incidental to the use of an administration building on forms of Depts. D and E. These expenses can then be summarized and entered in column A-13 from time to time.
- A-14. Other Expense of General Control. This column is a constant temptation to loose thinking. This should be the column of last resort in which are entered those expenses which are clearly related to general control but cannot be classified under other headings.
- A-15. Total Expense of General Control.

Dept. B. Expenses of Instruction (Supervision and Teaching).

Supervisors of Grades and Subjects.

- B-1. Salaries. Salaries of those engaged in supervising and making more effective the teaching of special subjects such as music, art, physical education, home economics, etc. Include the salaries of those who supervise the teaching done by elementary school teachers. If a supervisor is engaged in actual teaching for a part of the day, apportion her salary between B-1, Supervision, and B-8, Salaries of Teachers.
- B-2. Other Expenses. Traveling expenses allowed in visiting schools and conventions; blanks, stationery, etc.

Supervision, Principals' Offices.

- B-3. Salary of Principal. If the principal teaches a part of the day, apportion the salary between B-3 and B-8.
- B-4. Salary of Clerk. If the clerk teaches a part of the time, apportion salary between B-3 and B-8.
- B-5. Supplies. Office supplies such as record cards, report blanks, record blanks, record books, stationery, postage, etc. See list of supplies appended to this discussion.
- B-6. Other Expenses of Principal. Expenses allowed in visiting schools, attending conventions, etc.
- B-7. Other Expense of Supervision. Entries should be made in this column with great care. Expenses of conducting institutes; expenses of teachers when visiting schools or conventions; any expense which is incurred in improving the teaching and cannot be classified under other headings.

Teaching.

- B-8. Salaries of Teachers. Salaries of those who are actually engaged in teaching pupils. If a teacher is engaged in a supervisory capacity for a part of the day, apportion the salary between B-1 and B-8.
- B-9. Text Books. Include the supplementary texts, book covers, and cost of rebinding all texts. Exclude library books, unabridged dictionaries, encyclopedias, exercise books, manuals, and blank forms consumed in the work of the year. Include freight, expressage and drayage of text books.
- B-10. Other Supplies used in Instruction. Paper, tablets, pencils, pens, ink, crayon, rulers, etc.; groceries and other supplies used in home economics; chemicals, test tubes, etc. used in laboratories; lumber, paints, etc. used in industrial arts. All supplies used in teaching pupils and ordinarily purchased each year. Include freight, expressage, and drayage of instructional supplies. See list of supplies appended to this discussion.
- B-11. Commencement Exercises and Exhibits. Expenses and fee of commencement speaker, programs, flowers, diplomas and engraving same, orchestra, prizes, etc.
- B-12. Blank Column.
- B-13. Other Expense of Instruction. All expenses which cannot, after careful consideration, be entered under any of the foregoing heads. Include cost of instruction of orphans as provided in Section 1412 of the Code.
- B-14. Total Expense of Instruction.

Dept. C. Auxiliary Agencies and Other Sundry Activities.

Libraries. See Article XXV of School Code.

- C-1. Salaries. Salaries of librarian and assistants while actually engaged in library work. If librarian or assistants devote part of the day to teaching, apportion salary between B-8 and C-1.
- C-2. Books, Repairs and Replacements. A code system should be used. New books, not gotten to replace those worn out, should be coded as Other Equipment under Capital Outlay. Books purchased to replace worn out copies should be coded as Replacements, while the expense of rebinding or repairing defective books should be coded Repairs. Carefully distinguish between texts and library books. Include the cost of periodicals and pamphlets. Freight, express and drayage should be considered as a part of the cost of any item.
- C-3. Other Expense. Cases, cabinets, tables, chairs, etc., when purchased as additional furniture or equipment should be coded as *Capital Outlay*. When purchased to replace broken pieces should be coded as *Replacements*; likewise, repairs

should be coded as *Repairs*. Include, coded as supplies, index cards, call slips, and other supplies incidental to the operation of a library. Code as B., services other than Personal, other expenses such as traveling, drayage of material other than that newly purchased, care of library truck, printing, advertising, etc.

Health Service.

All expenses incurring in carrying out the provisions of Article XV of the School Code.

- C-4. Medical Inspection. Salaries or fees of medical inspectors, traveling expenses, record cards, eye charts, tongue depressors, office supplies, furniture, and other expenses incidental to medical inspection. The code symbols should be used to identify expenditures.
- C-5. Nurse Service. Salaries and other expenses incidental to the duties of school nurses.
- C-6. Dental Service. Salaries or fees of school dentists. Supplies and expenses incurred in caring for the teeth of children as provided in Section 1511.
- C-7. Free treatment, operations, glasses, and other expenses incurred in carrying out the recommendations of the medical inspectors. Expenses incurred under provisions of Section 1512.

Other Activities.

- C-8. Transportation of Pupils. Car fare, payment of contracts for transportation of pupils, or any other expense directly related to such service.
- C-9. Care of children in institutions outside the district under provisions of Section 1412 of the code. When a separate charge is made for tuition, this should be included under B-13.
- C-10. Provision of Lunches. Salary of superintendent of lunch room, her assistants, and employees. When those who are employed in this department devote a part of the day to other duties, apportion the salary under appropriate heads. Include cost of groceries, supplies, materials, equipment, and other expenses incurred in conducting the lunchroom.
- C-11. Community Lectures and Social Centers. All legitimate expenses incurred in conducting Public Lectures authorized in Section 401 of the code.
- C-12. Recreation. All money paid out under the provisions of Section 4905 of the Code. Include also the expenses of field days, athletic contests, etc., when such activities are managed by the Board of Education.
- C-13. Other Expenses of agencies of an auxiliary nature which can not be classified under the foregoing headings.
- C-14. Blank.
- C-15. Total expense of auxiliary agencies and sundry activities.

Dept. D. Operation of School Plant. The heating, lighting, and general care of buildings and grounds.

- D-1. Wages of janitors and other employes. Wages paid janitors, engineers, watchmen, matron, and others employed in cleaning, heating, and caring for the school building and grounds.
- D-2. Fuel. Coal, wood, and gas. If building is heated from a central city heating plant, enter as fuel the charges made for heat.
- D-3. Water.
- D-4. Light and Power. Gas for light, electric current, etc. Strictly interpreted, gas for cooking and electric power for manual training machinery should be included under cost of instruction, but it is seldom possible to have separate meters for this purpose. It will be better, therefore, to include all under the one heading D-4.
- D-5. Janitors' Supplies. Sweeping compound, floor oil, kerosene, engine oil, soaps, disinfectants, brooms, brushes, wash cloths, toilet paper, towels, electric light bulbs, etc. All materials used by janitors in cleaning and caring for the buildings. Supplies are consumed in the using and usually purchased each year. See list of supplies appended to this discussion.
- D-6. General care of grounds. Cost and expense of planting shrubs and trees. Fertilizer, grass seed, etc.
- D-7. Services other than personal. Carting of rubbish, ashes, etc. Telephone rental, laundry service, piano tuning, etc. Drayage of supplies and materials should be figured as a part of the cost of such items.
- D-8, 9, 10. Blank columns.
- D-11. Other expense of operation. Include expenses which can not, after careful thought, be entered under any of the foregoing headings.
- D-12. Total expense of operation of school plant.

Dept. E. Maintenance of Plant (Upkeep). This characterizes all payments made for the purpose of maintaining the school plant in its original architecture, capacity, and good condition.

- E-1. Upkeep of Grounds (Repairs). Include all payments for *repairing* walks, fences, drains, and other non-structural improvements. Cost of materials and labor in regrading and resodding lawns broken by wagons, etc., or washed out by rains. Include cost of restoring lawns, walks, driveways, etc. to former condition but exclude cost of changes or improvements which add to the value of the school site.
- E-2. Repair of Buildings. The cost of maintaining school structures in their original condition. *Repairing* walls, woodwork, exteriors, roofing, spouting, etc. Repairing broken

windows, doors, and woodwork. *Relaying* floors, *replacing* roofing, spouting, etc. Use care in excluding the cost of alterations or changes in the architecture of buildings.

- E-3. Repair and Replacement of Heating, Lighting, and Plumbing Equipment. The cost of maintaining the heating plant, its furnaces, boilers, steam lines, motors or engines used to operate fans, ventilating systems or other equipment essential to the heating of the school buildings.
The cost of keeping in good repair the lighting system, its wiring, piping, fixtures, etc. Electric bulbs and mantels, however, should be considered as janitor's supplies.
Include repairs to plumbing—toilet fixtures, bath fixtures, drinking fountains, sinks, and water pipes.
Include, also, the cost of *replacing* any of the above mentioned equipment which has worn out. An extension of present equipment should be charged to capital outlay.
- E-4. Of Apparatus Used in Instruction. The cost of *repairing* or *replacing* broken parts in laboratory apparatus, home economics apparatus, manual training machinery, and other instructional pieces, such as typewriters, drawing instruments, globes, etc. The *replacing* of apparatus worn out with pieces of a similar nature and for the same purpose as the old. Follow this general principle: The charge for freight, express, and drayage is to be considered as a part of the cost of the article purchased.
- E-5. Of Furniture. The cost of repairing and refinishing old furniture. Include the cost of broken parts and of new pieces of furniture which are to *replace* those now in use. Do not include the cost of furniture which increases the seating capacity or instructional accommodation of a room or building—such costs are charged to capital outlay.
- E-6. Of Other Equipment. The cost of repairing and *replacing* the numerous articles of equipment essential to the operation of a school but not classifiable under the foregoing divisions of Dept. E.—such articles as hammers and other tools used by janitors or engineers, shovels, firing tools, suction, steam, and garden hose, lawn mowers, and other outside tools, flags, waste baskets, etc.
- E-7, 8, 9. Columns for incidental use.
- E-11. Other Expense of Maintenance. Include only those items which cannot, after thoughtful consideration be entered under the foregoing divisions of Dept. E.
- E-12. Total Expense of Maintenance of Plant.

Dept. F. Fixed Charges. Payments which recurrently consume a portion of the school funds.

- F-1. Retirement Board. This covers the amount paid by the local boards of education as provided in Section 5609. It does not include the amount which is deducted from the monthly salaries paid to employees. Such deductions must be entered under the appropriate salary heading.

- F-2. Rent. Enter amount paid for the use of offices, extra school rooms, store rooms, athletic fields, and play grounds.
- F-3. Insurance. Include premium on insurance on buildings, equipment, boiler insurance, and liability insurance.
- F-4. Taxes. Include payment of taxes on property which is not used for school or other purposes as provided in Section 631.
- F-5. Contributions and Contingencies. It is not easy to specify contributions. What contributions are justifiable must be left to the discretion of the board.
Contingencies cover the non-classifiable expenditures which have not been anticipated. Expense caused by mistakes, theft, neglect, etc.
- F-6. Total Fixed Charges.

Dept. G. Debt Service.

Payment of Bonds.

- G-1. Payment Direct. The cancelation of bonded indebtedness by payments made from current funds—not from sinking funds.
- G-2. Payment to Sinking Funds. The provision for the ultimate cancelation of bonded indebtedness by setting aside money in a sinking fund. This is provided for in Section 518-521.
- G-3. Redemption of Short Term Loans. Payment of temporary indebtedness—notes and certificates of indebtedness.
Payment of Interest.
- G-4. Interest on Bonds.
- G-5. Interest on Short Term Loans.
- G-6. Refund of Taxes and Tuition. The refund of taxes paid under protest, pending exoneration, or through error. Refund of tuition charged in excess, etc.
- G-7. Total Expense of Debt Service.

Dept. H. Capital Outlay. (Acquisition and Construction) Any expenditure which results in an increase in the value of school property.

- H-1. The Purchase of a School or Playground Site. Land purchased for the purpose of enlarging existing school sites.
- H-2. The Cost of Erecting New Buildings. This covers the whole cost of the bare school structure—the architect's fee, the advertising for bids, the making of contracts, legal services, traveling and hotel expenses incurred on inspection trips when made with the approval of the board, and any other legitimate expense essential to the erection of the building. It includes the painting and decoration of interior and exterior.

- H-3. Improvement of New Grounds. Grading, seeding, laying walks and curbs, setting of shrubbery, erection of flag poles—any expenditure made for the purpose of making a new school site suitable and attractive.
- H-4. Alteration of Old Buildings. This must not be confused with the cost of repairs. It covers tearing out or putting in walls; cutting windows or doorways; or any outlay of money which changes the original plan of the building. Minor additions to buildings should be considered as an alteration charge but the erection of a substantial addition to a building should undoubtedly be entered under new buildings.
- H-5. Equipment of New Buildings and Grounds. Heating, lighting, plumbing, and electrical wiring—include the contract price for the installation of same. The lighting fixtures, ventilating system, electrical signal and time systems, sprinkler or other systems for fire protection, etc.
- H-6. Furniture. Tables, chairs, desks, office equipment, and other pieces of furniture purchased for new buildings. Cabinets, cupboards, etc. are to be considered furniture if they are not built into the structure.
- H-7. Instructional Apparatus. The equipment with which instructional work is done. Include the cost of chemical, physical, biological and other scientific laboratory and demonstration apparatus. Enter payment for apparatus essential to the teaching of home economics and machinery and other tools used in shops. Include the cost of typewriters, adding and calculating machines used for instructional purposes; drawing boards and instruments; charts, maps, and globes; etc. Draw the line closely between supplies which are consumed in the using and equipment which has reasonably permanent value.
- H-8. Other Equipment. Office equipment other than furniture. Include the cost of typewriters, adding and calculating machines, mimeographs, pencil sharpeners, etc., none of which is used for instructional purposes.
- Equipment for janitorial service such as vacuum cleaners, lawn mowers, step ladders, shovels, and other tools used in the care of the school property.
- Equipment of Old Buildings and Grounds.
- H-9 to 12 Inclusive. Entries in these columns are of the same nature as those assigned to H-5 to 8, the distinction being one of location.
- H-13. Blank column for incidental use.
- H-14. Other Capital Outlay. The cost of vehicles for the transportation of children, delivery trucks, etc.
- H-15. Total Expenditure in Capital Outlay.

ARTICLES OF EQUIPMENT AND SUPPLIES.

The distinction between equipment and supplies is not always clear. There will always be differences of opinion regarding some of the border line items. For the sake of uniformity in accounting, therefore, an arbitrary list of articles must be presented. The following lists do not include all articles of equipment and supplies but it is sufficiently large to cover most purchases.

School accountants are urged to adhere strictly to these lists. The Department of Public Instruction will welcome constructive criticism and suggested additions to the lists.

EQUIPMENT.

adding machine	buggy	couch
addressing machine	bus	crockery
adjustable handle with tools	busts (art)	cups
anvil	cabinets	curtains, stage
apparatus for laboratory	calculating equipment	curtains, window
ash can	call bell	dating machine
atlas	calipers	desks
auger	camera	desk basket
auger bit	can opener	desk lamp
automobile	card holders	dictionary, unabridged
awls	carpet	dishes
awning	card pockets	door opener
axe	card racks	door screen
balances	carpenter's gauge	document case
band saw	carpenter's square	drafting instruments
banner	carpenter's work bench	drafting machine
barometer	carpet beater	drawing boards
bathroom fixings	carpet sweeper	drawing compasses
battery	carts	drawing pens
bed	carving knives	drills
bed cover	cash box	dry measures
bed spread	chafing dish	dumb bells.
bed springs	chairs	duplicator
bed tick	chair pad	electric fan
bedding	chart	encyclopedia
bell	check protector	fastening machine
bellows	check writer	field glasses
bench	chisel	filing cabinets
bicycle	chopper	filing cases
billing machine	clocks	fire alarm system
binder	circuit breaker	fire axe
binding equipment	clamps	fire grate
binoculars	clay working equipment	fire hook
bit, tool	cleaver	fire hose
bit brace	cloth working equipment	fire extinguisher
blackboard	clothes basket	fire shovel
blackboard compasses	clothes horse	first aid cabinet
blankets, bed cover	clothes wringer	fireless cooker
block cutters	coal hods	flag
blotter holder	coal screen	flag pole
boiler	coal scuttle	flatiron
book, library	coal shovel	fluroscope
book cases	coffee grinder	foot rest
book racks	coffee percolator	force pump
book supports	coffee pot	forceps
bottle, syphon	colander	forks
bowls	collapsible table	funnel
bread board	cooking equipment	furniture
bric-a-brac	cooking stove	form (for dressmaking)
brief case	cord holder	furnace
broiler	corkscrew	garbage cans
bucket	cover for typewriter	garden equipment

gas light fixtures	lighting equipment	seats, recitation
glasses	locks	serving tray
globes	machines	sewing machine
gongs	magazine cover	shears
graduated glass cylinder	mail box	shovels
grass shears	mail chute	sink
gymnasium equipment	mallet	slide rule
hack saw frame	maps	soap dispensers
handles	mats, gymnasium	spades
hand bag	mattress	spading forks
handy truck	measures	spatula
harness	mechanical drawing instr	spindle file
heating equipment	ments	sphere (model)
hctograph	megaphone	spoons
hammer	meter stick	spring balance
hatchet	microscope	sprinkling cans
hinges	mimeograph	squares
hitching post	models (art & shop)	steel measuring tape
hitching strap	musical instruments	step ladder
hoe	nail box	stereopticon
horse	negative rack, photographic	stoves
horse clippers	negative tank	strainers
hose	numbering machines	tables
hour glass	pails	tabulating machine
hydrants	palettes	tape measure
hydrometer	pans	thermometer
hygrometer	paper cutter	trays
ice box	paper cutter board	triangles
ice chisel	pastry cutter	toilet fixtures
ice chopper	pencil sharpener	tools
ice pick	planes	tumblers
ice tongs	plane cutters	type holders
Indian clubs	phonograph records	typewriters
ink wells	photographs	towel rack
ironing board	pliers	umbrella stand
iron bucket	playground equipment	urn, flower
iron wedge	picture frame	vase
interest table	pitch fork	vacuum cleaner
jack plane cutter	pointers	vehicle
kettles	printing frame (photo-	ventilating fan
keys	graphic)	ventilator
kindergarten equipment	punches	vise
kitchen cabinet	rakes	volt meter
kitchen utensils	reel for hose	wagon
laboratory equipment	refrigerators	wands
knives	register, cash	wash basin
ladder	relief map	wash board
lantern, janitor's	reins	wash boiler
lantern, stereopticon	repair jacks	wash bowl
lantern slides	retort, laboratory	wash tub
laundry equipment	rubbish cans	waste baskets
lawn mower	rulers (accurate)	water meter
lawn roller	satchel	water cooler
lawn sprinkler	saw	weaving equipment
leather brief case	saw frame	wrenches
leather portfolio	scales	writing plate
lens	scoop, shovel	yard stick
letter opener	scrapers	
letter press	screw drivers	
letter scales	scoops	
level	sectional book case	

SUPPLIES.

account books
 adding machine paper
 art gum
 athletic goods, balls, suits,
 etc.
 adhesive cloth
 adhesive tape
 aprons, laboratory
 battery chemicals
 benzine
 biology supplies
 bill heads
 binding cord
 blackboard chalk
 blackboard cloth
 blanks
 blotters
 blue print paper
 book plates
 bookkeeping supplies, blank
 vouchers, etc.
 botany supplies
 bristolboard
 calendar pads
 carbon paper
 candle
 cards
 chalk crayon
 cheese cloth
 check book
 chemistry supplies
 chemicals
 glassware
 rubber tubing, etc.
 clips, paper
 contracts
 cord
 chart paper
 chart type
 class records
 coat hooks
 compasses, pencil
 composition books
 covers, loose leaf
 diplomas
 dry cells
 envelopes
 eraser, rubber
 eraser, blackboard
 filing cards
 filing folders
 first aid supplies
 fire extinguisher refiller
 fountain pen ink
 fuel
 fumegators
 gas mantle
 gasoline
 glue
 guide cards
 gummed figures
 gummed labels
 gummed cloth
 gummed tape
 gummed seals
 home economics supplies
 dry goods
 groceries
 vegetables
 fruit
 glass jars, etc
 hooks, clothes
 ice
 incandescent lamps
 industrial education ma-
 terial
 emery paste
 lumber
 nails
 paints
 sand paper
 saw blades
 screws
 ink
 ink eradicator
 ink wells
 index tabs
 ink pads
 janitor's supplies
 brushes
 chamois
 disinfectants
 dusting cloths
 engine oil
 floor oil
 gasoline
 kerosene
 mats, door
 matches
 mops
 pails
 paper towels
 soap
 sponges
 sweeping compound
 toilet paper
 wash cloths
 kindergarten supplies
 labels
 letter heads
 manilla rope
 medicine
 money, toy
 mucilage
 note books
 note book covers
 pads, paper
 pads, rubber stamp
 paper
 bookkeeping
 construction
 drawing
 engine colored
 examination
 loose leaf note
 oak tag
 pencil
 practice
 squared
 theme
 paste
 pencils
 pens
 periodicals
 pins
 pointers, blackboard
 printed notices
 push pins
 raffia
 rattan
 reed
 record books
 records, class
 report cards
 ribbon for office machines
 ribbon, diploma
 rope
 rubber bands
 rulers
 scales, scientific measure-
 ment
 scissors
 sheet music
 stencil
 tablets
 tests, practice
 tests, standardized
 thumb tacks
 tracing paper
 water color brushes
 water colors