

1957

Financial accounting for local and state school systems: standard receipt and expenditure accounts (1957)

Paul L. Reason

Alpheus L. White

United States. Office of Education

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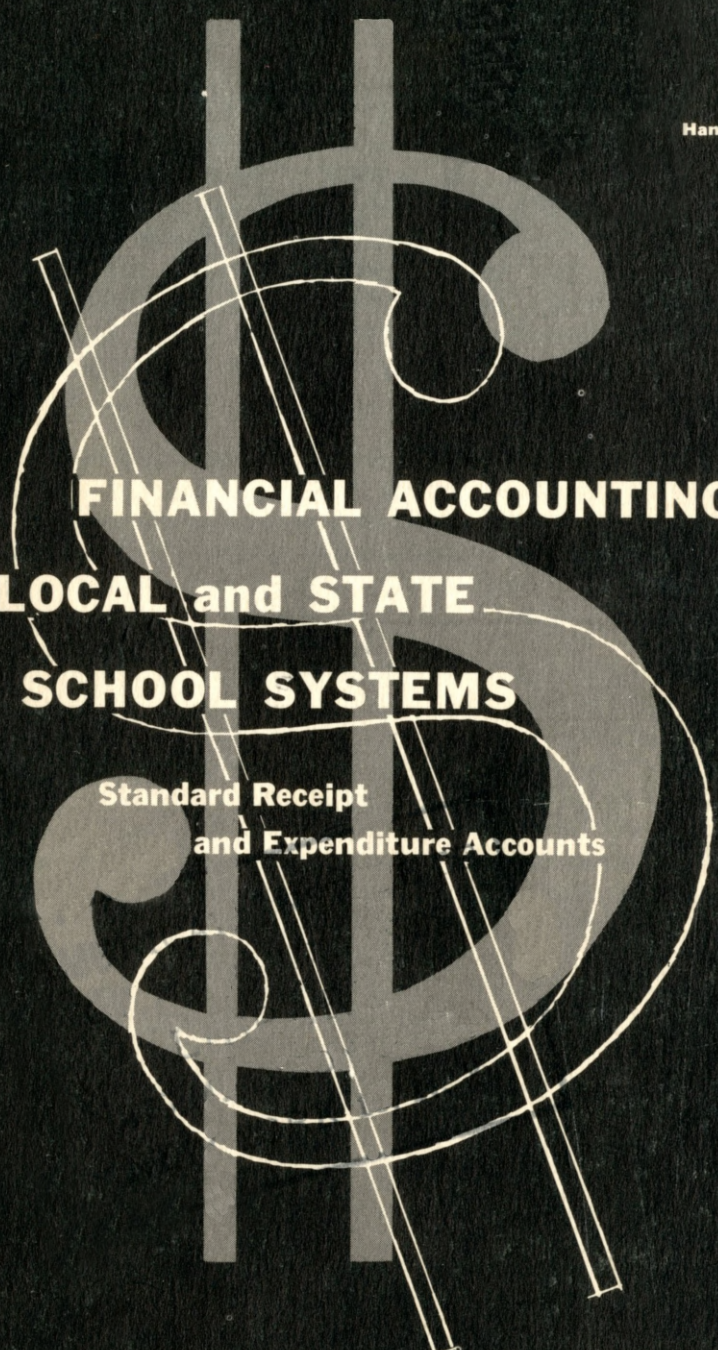
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State
Educational
Records
and
Reports
Series:
Handbook II



FINANCIAL ACCOUNTING
for **LOCAL and STATE**
SCHOOL SYSTEMS

**Standard Receipt
and Expenditure Accounts**

**U. S. DEPARTMENT OF
HEALTH, EDUCATION, and WELFARE**
Office of Education

HIGHLIGHTS

- This financial accounting manual was prepared for the guidance of local and State school systems in the United States and represents the work of five nationwide educational associations and the Office of Education for more than 2 years. It is the second in a series of four handbooks in the State Educational Records and Reports Series. Handbook I, *The Common Core of State Educational Information*, was published in 1953. Handbooks on property and personnel accounting will complete the series.
- Standard receipt and expenditure accounts contained in this handbook provide the foundation for accurate recording, reporting, and interpreting of financial information about the public schools. Only when basic items of financial information have the same meaning everywhere, can they be used profitably.
- Universal use of standard accounts and terminology in this handbook will help to insure appropriate initial recording of financial data, improve the accounting for school funds, improve school budgeting, and establish a sound basis for cost accounting.
- Standard financial accounts will improve the accuracy of local, State, and national summaries, and facilitate comparisons of financial information among communities and States. They will enable local and State educational authorities to obtain more suitable needed information for policy determination, improve the accuracy of educational research, and facilitate and improve reliable reporting to the public on the condition and progress of education.
- A guide for determining per-pupil expenditures, suggested methods for prorating expenditures, an index for recording specific receipts and expenditures, and detailed criteria for classifying items as supply or equipment are additional features of this manual.

**FINANCIAL ACCOUNTING FOR
LOCAL AND STATE SCHOOL SYSTEMS**

Standard Receipt and Expenditure Accounts

Compiled in the Office of Education by

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Department of Rural Education, National Education Association

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State School Administration

**State Educational Records and Reports Series: Handbook II
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**U. S. DEPARTMENT OF HEALTH,
EDUCATION, AND WELFARE . . . MARION B. FOLSOM, Secretary**

OFFICE OF EDUCATION . . .

LAWRENCE G. DERTHICK, Commissioner

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FOREWORD

Financial Accounting for Local and State School Systems is the product of the cooperative efforts of five nationwide education associations and the Office of Education over a period of more than two years. Hundreds of individuals constituting a broad cross section of American education shared in its development.

This handbook is the basic guide to financial accounting for local and State school systems in the United States. It is the second in a series of four handbooks in the State Educational Records and Reports Series undertaken at the request of a number of national organizations. Handbook I, *The Common Core of State Educational Information*, was published by the Office of Education in 1953. Handbooks on property and personnel accounting will complete the series.

At the call of the U. S. Commissioner of Education in September 1954, a policy committee for the financial accounting project held its first meeting. Members of the committee were: Shirley Cooper, Associate Secretary, American Association of School Administrators; Joseph P. McElligott, Chairman of the Accounting and Finance Research Committee, Association of School Business Officials of the United States and Canada; Edgar Fuller, Executive Secretary, Council of Chief State School Officers; Howard A. Dawson, Executive Secretary, Department of Rural Education, National Education Association; and Edward M. Tuttle, Executive Secretary, National School Boards Association. Fred F. Beach, Chief, State School Administration, Office of Education, served as secretary of the policy committee.

At its initial meeting, the policy committee defined the purpose of the project as the development of a financial accounting manual for the guidance of school districts,

State departments of education, and the Office of Education. Agreement was reached on the overall plan for conducting the project and the steps to be taken to utilize to the fullest extent the available resources of the cooperating organizations.

The first step called for a planning conference of representatives of the five associations and the Office of Education to determine the scope and content of the financial accounting manual. The planning conference was held November 22-23, 1954.

Following the guidelines established at the planning conference, Paul L. Reason compiled the first preliminary draft of the financial accounting manual. Items included in the draft met four basic criteria: Each item provides information that (1) is important to a local district in the operation of the school system; (2) is important to local school districts throughout the country; (3) is needed for comparisons among local school districts; and (4) can be maintained as a record with reasonable effort.

In May 1955, a committee of three representatives of the Association of School Business Officials of the United States and Canada met with Office of Education staff to consider the first preliminary draft. This 5-day meeting played an important part in preparing the document for consideration at the first national conference.

The First National Conference on Financial Accounting for Local and State School Systems was held in Washington, August 15-19, 1955, to consider the preliminary manual as it had been revised at the May meeting. Twenty-seven representatives of the cooperating organizations reviewed the second draft page by page. The painstaking review improved the document and advanced the project immeasurably.

The next step consisted of a series of eight 3-day regional conferences to consider the revised draft embodying the recommendations of the first national conference. These were held during January and February 1956 at

Washington, D. C.; Boston, Mass.; Atlanta, Ga.; Little Rock, Ark.; Lincoln, Nebr.; Salt Lake City, Utah; Spokane, Wash.; and Chicago, Ill. The 193 conferees at these meetings, designated by the cooperating organizations, represented the States and localities where they were serving education. Every State was represented. A testing ground was provided for determining the suitability of the manual under differing local and State conditions throughout the United States. Results of the regional conferences revealed common agreement on the vast majority of items in the revised preliminary manual. The relatively few issues on which differences existed became topics for consideration at the second national conference.

The Second National Conference on Financial Accounting for Local and State School Systems was held June 18–20, 1956. Its membership, except in a few instances, was the same as for the first national conference. At this 3-day meeting the issues on which the differences existed were resolved, and final decisions were made on the contents of the handbook.

After the second national conference, the handbook was completed and duplicated. Copies were sent to each of the participating organizations. Subsequently, each of the five cooperating organizations officially approved the handbook as the basic guide for financial accounting for local and State school systems in the United States and recommended that Federal, State, and local agencies effect its use promptly and completely.

Handbook II will need to be revised from time to time to meet changing financial accounting needs. Through such action, its effectiveness may be maintained.

PAUL J. MISNER, *President, American Association of School Administrators*

J. WILBUR WOLF, *President, Association of School Business Officials of the United States and Canada*

DEAN M. SCHWEICKHARD, *President, Council of Chief of State School Officers*

FOREWORD

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ACKNOWLEDGMENTS

Many individuals actively shared in developing this handbook. Many contributions were made by local and State school officials in which suggestions were channeled through designated representatives. In addition, a committee of the American Institute of Accountants carefully reviewed the draft of the manual and provided constructive suggestions for its improvement.

It is obviously impossible to list the name of each person who made an important contribution. The following list is limited, therefore, to representatives of the five cooperating associations and the Office of Education who participated in national or regional conferences where the decisions were made that determined the contents of the handbook. In a few instances, one person represented two associations at a conference and has been listed under each.

The great majority of individuals listed participated in regional conferences. Participation in other conferences is indicated by numbers placed after the names of the individuals concerned, according to the following legend:

- | | |
|---|---------------------------------|
| (1) Planning Conference. | (3) First National Conference. |
| (2) Committee of School Business Officials that reviewed first draft. | (4) Second National Conference. |

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INTRODUCTION

THIS HANDBOOK is a guide to receipt and expenditure accounting for local and State school systems. It contains standard receipt and expenditure accounts, classified and defined, and additional accounting terminology necessary to their effective use.

Standard accounts and terminology are the foundation for accurate recording, reporting, and interpretation of financial information. Only when basic items of financial information have the same meaning everywhere in the Nation, can they be used profitably for all purposes.

Universal use of the standard accounts and terminology in this handbook will: (a) help to insure appropriate initial recording of financial data; (b) improve the accounting for school funds; (c) improve school budgeting; (d) establish a sound basis for cost accounting; (e) improve the accuracy of local, State, and national summaries; (f) facilitate comparisons of financial information among communities and among States; (g) enable local and State educational authorities to obtain more suitable needed information for policy determination; (h) improve the accuracy of educational research; and (i) facilitate and improve reliable reporting to the public on the condition and progress of education.

Certain additional features have been included in the handbook to enhance its value as a ready reference. Chapter 7 is a guide for determining per-pupil expenditures. Chapter 8 contains suggested methods for prorating expenditures. Chapters 9 and 10 provide an index for recording specific receipt and expenditure items. Chapter 11 provides criteria for distinguishing between supplies and equipment. Pertinent cross-referencing is designed to make the handbook easy to use.

This handbook does not treat all phases of financial accounting. Additional handbooks dealing with student-body activity funds, stores, the general ledger, fund accounting, financial statements, and other pertinent topics are planned for future preparation.

The items and terminology in this handbook have been closely correlated with the pertinent items and terminology in Handbook I, *The Common Core of State Educational Information*.¹

¹ Reason, Paul L., Foster, Emery M., and Will, Robert F. *The Common Core of State Educational Information*. Washington, U. S. Government Printing Office, 1953. (U. S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook I, Bulletin 1953, No. 8.)

This is necessary because both handbooks are parts of the same series. When Handbooks I, II, III, and IV have been completed, it will be necessary to reappraise items and definitions in the light of experience gained through usage to determine what modifications, if any, need to be made.

Condensed outlines showing the standard receipt, expenditure, and clearing accounts are shown on pages XVIII, XIX, and XX. These outlines provide an overview of the classification of accounts.

CONDENSED OUTLINE OF BASIC ACCOUNTS

Receipt Accounts

The detailed classification and definitions of accounts will be found in chapters 1 and 2.

<p>REVENUE RECEIPTS 10-40 SERIES</p> <p>10. REVENUE FROM LOCAL SOURCES</p> <p>11. TAXATION AND APPROPRIATIONS RECEIVED</p> <p>12. TUITION FROM PATRONS</p> <p>13. TRANSPORTATION FEES FROM PATRONS</p> <p>14. OTHER REVENUE FROM LOCAL SOURCES</p> <p>20. REVENUE FROM INTERMEDIATE SOURCES</p> <p>30. REVENUE FROM STATE SOURCES</p> <p>40. REVENUE FROM FEDERAL SOURCES</p>	<p>NONREVENUE RECEIPTS 50-70 SERIES</p> <p>50. SALE OF BONDS</p> <p>60. LOANS</p> <p>70. SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS</p> <p>INCOMING TRANSFER ACCOUNTS 80-90 SERIES</p> <p>80. AMOUNTS RECEIVED FROM OTHER SCHOOL DISTRICTS IN THE STATE</p> <p>90. AMOUNTS RECEIVED FROM SCHOOL DISTRICTS IN ANOTHER STATE</p>
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Expenditure Accounts

The detailed classification and definitions of accounts will be found in chapters 3 and 4.

<p>ADMINISTRATION 100 SERIES</p> <p>110. SALARIES 120. CONTRACTED SERVICES 130. OTHER EXPENSES</p> <p>INSTRUCTION 200 SERIES</p> <p>210. SALARIES 211. PRINCIPALS 212. CONSULTANTS OR SUPERVISORS 213. TEACHERS 214. OTHER INSTRUCTIONAL STAFF 215. SEC. & CLER. ASS'TS. 216. OTHER SALARIES FOR INSTR.</p> <p>220. TEXTBOOKS 230. SCHOOL LIBRARIES & AUDIOVISUAL 240. TEACHING SUPPLIES 250. OTHER EXPENSES</p> <p>ATTENDANCE AND HEALTH SERVICES 300-400 SERIES</p> <p>300. ATTENDANCE SERVICES 310. SALARIES 320. OTHER EXPENSES 340. HEALTH SERVICES 400. SALARIES 420. OTHER EXPENSES</p> <p>PUPIL TRANSPORTATION SERVICES 500 SERIES</p> <p>510. SALARIES 520. CONTRACTED SER. & PUB. CARRIERS 530. REPLACEMENTS OF VEHICLES 540. TRANSPORTATION INSURANCE 550. EXPENDITURES IN LIEU OF TRANS. 560. OTHER EXPENSES</p>	<p>OPERATION OF PLANT 600 SERIES</p> <p>610. SALARIES 620. CONTRACTED SERVICES 630. HEAT FOR BUILDINGS 640. UTILITIES, EXCEPT HEAT 650. SUPPLIES 660. OTHER EXPENSES</p> <p>MAINTENANCE OF PLANT 700 SERIES</p> <p>710. SALARIES 720. CONTRACTED SERVICES 730. REPLACEMENTS OF EQUIPMENT 740. OTHER EXPENSES</p> <p>FIXED CHARGES 800 SERIES</p> <p>810. EMPLOYEE RETIREMENT 820. INSURANCE AND JUDGMENTS 830. RENTAL OF LAND AND BUILDINGS 840. INTEREST ON CURRENT LOANS 850. OTHER FIXED CHARGES</p> <p>FOOD SERVICES AND STUDENT-BODY ACTIVITIES 900-1000 SERIES</p> <p>900. FOOD SERVICES 910. SALARIES 920. OTHER EXPENSES 930. SEPARATE FUND OR ACCOUNT STUDENT-BODY ACTIVITIES 1010. SALARIES 1020. OTHER EXPENSES 1080. SEPARATE FUND OR ACCOUNT</p>	<p>COMMUNITY SERVICES 1100 SERIES</p> <p>1110. RECREATION 1120. CIVIC ACTIVITIES 1130. PUBLIC LIBRARIES 1140. CUSTODIAL AND DETENTION CARE OF CHILDREN 1150. WELFARE ACTIVITIES 1160. NONPUBLIC SCHOOL PUPILS 1161. INSTRUCTIONAL SERVICES 1162. ATTEND. & HEALTH SERVICES 1163. TRANSPORTATION SERVICES</p> <p>CAPITAL OUTLAY 1200 SERIES</p> <p>1210. SITES 1220. BUILDINGS 1230. EQUIPMENT</p> <p>DEBT SERVICE FROM CURRENT FUNDS 1300 SERIES</p> <p>1310. PRINCIPAL OF DEBT 1320. INTEREST ON DEBT 1330. PAID INTO SINKING FUNDS 1340. SCHOOLHOUSING AUTHORITY 1350. OTHER DEBT SERVICE</p> <p>OUTGOING TRANSFER ACCOUNTS 1400 SERIES</p> <p>1410. DISTRICTS IN THE STATE 1420. DISTRICTS IN ANOTHER STATE 1430. TUITION TO OTHER THAN PUBLIC SCHOOLS</p>
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CONDENSED OUTLINE OF BASIC ACCOUNTS

Clearing Accounts

The detailed classification and definitions of clearing accounts with explanation of the use of clearing accounts and their relationship to the regular receipt and expenditure accounts will be found in chapters 5 and 6.

ASSET ACCOUNTS 1500 SERIES

- 1510. PETTY CASH FUND
- 1520. STORES
- 1530. PREPAID INSURANCE PREMIUMS
- 1540. PREPAID RENT
- 1550. SECURITIES
- 1560. SINKING FUND ACCOUNT

LIABILITY ACCOUNTS 1600 SERIES

- 1610. CURRENT AND SHORT-TERM LOANS
- 1620. DEDUCTIONS FROM PAYROLL

FOOD SERVICES OPERATION ACCOUNTS 1700 SERIES

- 1710. MONEY RECEIVED
- 1711. MONEY RECEIVED FROM THE STATE
- 1712. MONEY RECEIVED FROM OTHER SOURCES
- 1720. MONEY PAID OUT

OTHER OPERATION ACCOUNTS 1800 SERIES

- 1810. STUDENT-BODY ACTIVITIES
- 1811. ATHLETICS
- 1812. SCHOOL ENTERTAINMENTS
- 1813. SCHOOL PUBLICATIONS
- 1814. SCHOOL CLUBS AND OTHER CO-CURRICULAR ACTIVITIES
- 1820. MATERIALS FOR RESALE
- 1830. TEXTBOOKS
- 1840. OPERATION OF INVESTMENT PROPERTIES

MISCELLANEOUS ACCOUNTS 1900 SERIES

- 1910. REFUNDING BONDS
- 1920. ABATEMENTS
- 1930. INSURANCE ADJUSTMENTS
- 1940. INTERFUND TRANSFERS

Part I

RECEIPT ACCOUNTS

CHAPTER 1

Classification of Receipt Accounts

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

ADAPTING TO FUND ACCOUNTING

A FUND is 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. The number and kinds of funds employed depend upon local and State law or regulations.

An ACCOUNT is 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.

The accounts shown in this chapter are the basic accounts which should be used in accounting for the receipts of any established fund. They are not solely for the general fund or any particular special fund.—When legal requirements or other considerations necessitate the establishment of individual funds for specific activities, appropriate standard accounts should be selected from those contained in this chapter to account for the receipts of the individual fund.

It is quite likely that not all of the accounts in this chapter would be necessary or applicable to account for the receipts of any given fund. In setting up the accounts for a fund, its sources of receipts would determine which of the standard receipt accounts would be needed. That is, if the fund obtained revenue from different local sources, appropriate accounts would be selected from the classification utilizing the 10-40 Series of Revenue Receipt Accounts in accordance with the sources from which the money for the fund is obtained; for example: 11, TAXATION AND APPROPRIATIONS RECEIVED; 12, TUITION FROM PATRONS; 14-d, Rent from School Facilities; etc. If the fund

also obtained nonrevenue receipts from bonds, account 50, SALE OF BONDS, would be used to account for such money. In a similar manner, the receipt accounts for any given fund can be assembled using the standard receipt accounts in this chapter.

ADAPTING TO CASH AND ACCRUAL BASES

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

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.

Falling between these two bases are various modifications. In some cases, most items of revenue and expenditure may be handled on the accrual basis, but certain items are handled on the cash basis. This is considered a slightly modified accrual basis. In other instances, revenue items may be handled on the cash basis while expenditures are handled on the accrual basis. This is known as the modified cash basis or modified accrual basis.

This handbook is not recommending any particular basis over another. The accounts presented in this handbook are for use with any basis: cash, modified cash, or accrual.

ADAPTING TO DOUBLE AND SINGLE ENTRY BOOKKEEPING

The accounts shown in this handbook are for use with either method of bookkeeping, double entry or single entry. When used with either method, they will result in comparable financial data among school districts. The handbook makes no recommendation as to the method of bookkeeping that should be used.

ACCOUNTING FOR RECEIPTS BY PROGRAM AREA

This handbook recommends that receipts be recorded by source and method of production as indicated in the classification of receipt accounts. In some instances, school districts may need to account for receipts also by program area (for example, elementary day schools, secondary day schools). In such cases, the standard accounts may be divided into subaccounts for the program areas involved. (See also, ACCOUNTING FOR EXPENDITURES BY PROGRAM AREA, page 24.)

It should be emphasized, however, that this handbook is not recommending that receipts be recorded according to program area.

MINIMUM AND DETAILED RECEIPT ACCOUNTS

Receipt accounts constituting the minimum breakdown are shown in capital letters in the classification and are indicated by numbers without letters (11.) to the left of the accounts. Additional detailed accounts are shown in small letters as subordinate to the minimum accounts, and are indicated by numbers with letters (11-a.) to the left of the accounts.

It is recommended that all school districts, regardless of size, maintain the minimum receipt accounts shown in the classification as long as they receive any money from the sources indicated by the individual minimum accounts. It is further recommended that the additional detailed accounts be utilized, wherever applicable, as school districts have need to expand their accounting systems beyond the minimum.

Because of differences in sources of school money, some school districts will not need even all of the minimum receipt accounts. It would not, of course, be necessary to establish an account if a district received no money from the source indicated by the account. Other school districts may wish to keep more detailed receipt accounts than those shown in the classification. If this is done, *such detailed accounts should be readily classifiable under the accounts listed in this chapter.*

ACCOUNT NUMBERS

The numbers appearing to the left of the accounts are used primarily for identification purposes. They may also be used with necessary adaptations as an accounting code by local and State school systems, with either machine methods of accounting or pen-and-ink methods.

CLASSIFICATION OF RECEIPT ACCOUNTS

The receipt accounts are defined in Chapter 2. The page containing the definition of each account is indicated in the classification under the column heading, *Definition Page Number*. See *previous discussion in this chapter for adaptation of this classification to local conditions.*

RECEIPT ACCOUNTS	DEFINITION PAGE NUMBER
REVENUE RECEIPTS	
10-40 Series	
10. REVENUE FROM LOCAL SOURCES-----	8
11. TAXATION AND APPROPRIATIONS RECEIVED -----	9
11-a. Taxes Received from School District Levies--	10
11-a-1. Property taxes -----	10
11-a-2. Non-property taxes -----	10
11-b. Taxes Received from Local Governmental Units Other than School Districts-----	10
11-b-1. Property taxes -----	10
11-b-2. Non-property taxes -----	11
11-c. Appropriations Received from Local Govern- mental Units Other than School Districts.---	11
12. TUITION FROM PATRONS -----	11
12-a. Regular Day Schools -----	11
12-b. Adult Education -----	12
12-c. Other Tuition from Patrons -----	12
13. TRANSPORTATION FEES FROM PATRONS---	12
14. OTHER REVENUE FROM LOCAL SOURCES--	12
14-a. Earnings from Permanent Funds and Endow- ments -----	12
14-b. Earnings from Temporary Deposits and In- vestments -----	13
14-c. Net Receipts from Revolving Funds or Clear- ing Accounts -----	13
14-d. Rent from School Facilities -----	13
14-e. Rent from Property Other than School Facili- ties -----	13
14-f. Gifts and Bequests -----	14
14-g. Miscellaneous Revenue from Local Sources--	14
20. REVENUE FROM INTERMEDIATE SOURCES ----	14
30. REVENUE FROM STATE SOURCES -----	15
30-a. State -----	16
30-b. Federal Money Received through the State-----	16
40. REVENUE FROM FEDERAL SOURCES -----	16

CLASSIFICATION OF RECEIPT ACCOUNTS

RECEIPT ACCOUNTS	DEFINITION PAGE NUMBER
NONREVENUE RECEIPTS	
50-70 Series	
50. SALE OF BONDS -----	18
60. LOANS -----	18
60-a. Short-term -----	18
60-b. Long-term -----	18
70. SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS -----	18
70-a. Sale of Real Property -----	18
70-b. Sale of Equipment -----	18
70-c. Net Insurance Recovery -----	19
INCOMING TRANSFER ACCOUNTS	
80-90 Series	
80. AMOUNTS RECEIVED FROM OTHER SCHOOL DIS- TRICTS IN THE STATE -----	19
80-a. Tuition -----	19
80-b. Transportation -----	20
80-c. Miscellaneous -----	20
90. AMOUNTS RECEIVED FROM SCHOOL DISTRICTS IN ANOTHER STATE -----	20
90-a. Tuition -----	20
90-b. Transportation -----	20
90-c. Miscellaneous -----	20

CHAPTER 2

Definitions of Receipt Accounts

THIS CHAPTER contains the definitions of the receipt accounts shown in Chapter 1. The numbering of the accounts in this chapter is identical with the numbering used in Chapter 1.

Special reference is made to the discussion in Chapter 1 concerning the adaptation of the receipt accounts to FUND ACCOUNTING, CASH AND ACCRUAL BASES, and DOUBLE AND SINGLE ENTRY BOOKKEEPING.

REVENUE RECEIPTS

10-40 Series

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure by the board of education.

Abatements which are returns of money on expenditures made during a fiscal year *other than the one in progress* are considered as revenue receipts and recorded under account 14-g, Miscellaneous Revenue from Local Sources. Abatements which are returns of money on expenditures made *during the fiscal year in progress* are *not* revenue receipts; they are deducted from the appropriate expenditure accounts, either directly, or after accumulation under clearing account 1920, ABATEMENTS.

These revenue accounts are used to record only revenue in the form of money. If the school district is on the cash basis, revenues are recorded only when actually received. If the school district is on the accrual basis, revenues are recorded when earned or when levies are made.

Deductions made at the State or intermediate office in revenue from State or intermediate sources are recorded under these accounts as revenue receipts, and also recorded under the appropriate expenditure accounts in accordance with the purpose for which the deductions are made.

Material goods or services supplied the school district are not recorded in these accounts; they are accounted for through memoranda accounts. (See MEMORANDA ACCOUNTS in Glossary.)

10. REVENUE FROM LOCAL SOURCES

Revenue from local sources is revenue produced within the school district operating the schools and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, community college districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, co-operative school districts, dependent school districts, independent school districts, etc.

A school district would, of course, find it necessary to maintain, under the basic accounts defined here, such detailed subaccounts as are required by State laws and regulations or local needs.

11. TAXATION AND APPROPRIATIONS RECEIVED

Taxes are compulsory charges, including licenses and permits, levied by a governmental unit for the purpose of financing services performed for the common benefit. Special assessments against certain properties to defray part or all of the cost of a specific improvement or service which is of special benefit to the owners of such property are not taxes; they are recorded under account 14-g, Miscellaneous Revenue from Local Sources. To be classed as revenue from local sources, taxes do not necessarily have to be levied and collected by the school district, but may be levied and collected by the town, township, city, county, or State, and turned over to the school district.

There are two major criteria for determining the source of revenue produced by taxes: (1) Money collected within a school district and retained by or returned to the district in *like* amount less collection charges, if any, is recorded as revenue from the district in which collected; and (2) Money collected within a school district and returned to the district in different amounts than collected is recorded as revenue from the distributing unit.

The distributing unit is considered to be the one that has complete discretion in determining whether or not the money is to be used for school purposes. This is the case even though the money may have passed through one or more agencies.

11-a. Taxes Received from School District Levies

Under this account is recorded revenue from local sources for which the school district is the final authority, within legal limits, in determining the amount to be raised for school purposes. This includes all such revenue, whether for general or specific school purposes.

11-a-1. *Property taxes.*—Money from local levies on the real and personal property in the school district. Interest and penalties on delinquent property taxes, if known, are also recorded here.

11-a-2. *Nonproperty taxes.*—Money from nonproperty taxes that are levied by the school district, such as: poll taxes, utility and business taxes (which are not actually taxes on property), sales taxes, income taxes, dog taxes, licenses, permits, and any other taxes except real and personal property taxes. Interest and penalties, if known, on such taxes that are delinquent are also recorded here.

11-b. Taxes Received from Local Governmental Units Other than School Districts

Under this account is recorded revenue from local sources earmarked for school purposes for which the school district is *not* the final authority, within legal limits, in determining the amount to be raised for school purposes. For example, after the school district has determined that a certain amount of revenue is necessary, some other governmental unit may exercise discretionary power in reducing or increasing it.

Revenues from intermediate, State, and Federal sources are not recorded under this account; they are recorded under accounts 20, INTERMEDIATE SOURCES; 30, STATE SOURCES; and 40, FEDERAL SOURCES, respectively.

11-b-1. *Property taxes.*—Money from local sources received from another governmental unit (not a school district) and produced from

real and personal property taxes that are earmarked for school purposes.

11-b-2. *Nonproperty taxes.*—Money from local sources received from another governmental unit (not a school district) and produced from taxes that are earmarked for school purposes, such as: poll taxes, utility and business taxes (which are not actually taxes on property), sales taxes, income taxes, dog taxes, licenses, permits, and any other taxes, except real and personal property taxes.

11-c. *Appropriations Received from Local Governmental Units Other than School Districts.*—Money from local sources received from the appropriations of another governmental unit. The school district is *not* the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes, or other means, which are *not* earmarked for school purposes.

12. TUITION FROM PATRONS

Under this account is recorded money received from students, their parents, or their guardians for education provided in the schools of the district, including tuition for all types of programs such as regular day schools, summer schools, adult education, and veterans' training. Also recorded under this account is tuition received from welfare or similar agencies. *See* accounts 80-a and 90-a for tuition received from other school districts.

Tuition from patrons for veterans' training and special programs such as vocational education is recorded under account 12-a, 12-b, or 12-c, depending upon whether the training is offered through the regular day schools, adult education program, or summer school.

Student-body fees are not recorded under this account; *see* Clearing Account Series 1810, STUDENT-BODY ACTIVITIES.

12-a. *Regular-Day-School Tuition from Patrons.*—Money received from patrons as tuition for resident and non-resident students attending the regu-

lar day schools in the district. Tuition from patrons for summer school is not recorded here; it is recorded under account 12-c, Other Tuition from Patrons.

12-b. **Adult-Education Tuition from Patrons.**—Money received from resident or non-resident patrons as tuition for adult education classes.

12-c. **Other Tuition from Patrons.**—Money received from patrons as tuition for resident and non-resident students attending summer schools or similar classes. Tuition from patrons for adult education classes is not recorded here; it is recorded under account 12-b, Adult Education Tuition from Patrons.

13. **TRANSPORTATION FEES FROM PATRONS**

Money received from students, their parents, or their guardians for transportation. For the handling of transportation fees from other school districts, *see* accounts 80-b and 90-b.

14. **OTHER REVENUE FROM LOCAL SOURCES**

14-a. **Earnings from Permanent Funds and Endowments.**—Earnings from local permanent school funds and endowments, including earnings from rentals and leases of property which has been purchased from local permanent funds or set aside as part of the permanent fund. Where permanent school funds are now nonexistent, but are acknowledged debt, money appropriated to guarantee interest which normally would have been earned by such funds, if existent, is also recorded here. Only the net earnings from investment properties are recorded here; gross receipts from the operation of such properties are recorded under account 1840, OPERATION OF INVESTMENT PROPERTIES. Earnings from property owned by the local school district and held for future school use, or disposal, rather than as a permanent investment to produce revenue, are not recorded here; such money is recorded under account 14-e, Rent from Property Other than School Facilities.

- 14-b. ***Earnings from Temporary Deposits and Investments.***—Net earnings from all deposits and investments, except from permanent funds and endowments. Earnings from permanent funds and endowments are recorded under account 14-a, Earnings from Permanent Funds and Endowments.
- 14-c. ***Net Receipts from Revolving Funds or Clearing Accounts.***—The excess at the end of the accounting period of gross receipts over gross expenditures of revolving funds and clearing accounts that are under the jurisdiction and control of the board of education, when such funds are available for general expenditure by the board of education. Also recorded here is any excess at the end of the accounting period over the fixed authorization of a revolving fund or clearing account. This account may be subdivided into accounts for different school activities such as food services, textbooks, athletics, clubs, entertainments, and publications. This account is for recording net receipts from revolving funds or clearing accounts for which there are not specific receipt accounts in this classification. For example, earnings from permanent funds and endowments, and net receipts from the rental of property other than school facilities, current and short-term loans, and insurance adjustments are recorded under accounts 14-a, 14-e, 60-a, and 70-c, respectively. *See* Chapters 5 and 6 for the classification and explanation of Clearing Accounts.
- 14-d. ***Rent from School Facilities.***—Money received from the rental of school property which is being used by the school district for school purposes.
- 14-e. ***Rent from Property Other than School Facilities.***—Net earnings from rents and leases of property which is not being used for school purposes, but is being held for future school use, or disposal, rather than as a permanent investment to produce revenue. For example, a house, on a piece

of land that is being held as a future site, may be rented pending the building of a school.

14-f. *Gifts and Bequests.*—Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

14-g. *Miscellaneous Revenue from Local Sources.*—Money received from the sale of junk, fines, special assessments, child-care-center fees and other such fees, abatements of prior years' expenditures, and any other revenues from local governmental sources which are not covered by other revenue receipt accounts. Concerning fees, only those which are service charges and not subject to return are recorded here. If any parts of fees are subject to return or used to replace the service or supply for which they are levied, such fees are handled through a revolving fund or clearing account from which only the net income is recorded as revenue under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts. Fees not available for expenditure by the board of education are not recorded here; see Clearing Account 1810, STUDENT-BODY ACTIVITIES, for a discussion of such fees.

20. REVENUE FROM INTERMEDIATE SOURCES

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and distributed to school districts in amounts different from those which were collected within such districts. Money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected (or less only collection costs), is recorded as revenue from local sources.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local

districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration. Other illustrations of intermediate administrative units are the supervisory or superintendency union units as found in some States. *See also* the discussion under account 11, TAXATION AND APPROPRIATIONS RECEIVED.

If the school district operating the schools is on a county-wide basis, the revenue from county sources, in such instances, is recorded as revenue from local sources.

No specific accounts are given under this classification. Examples of the kinds of revenue from intermediate sources to be recorded in accounts established under this classification are: Taxes for both general and specific school purposes, income from permanent school funds and endowments, sale of junk, fines, and licenses.

Each State department of education should identify the kinds of revenue within the State that would be recorded under this account.

It should be noted in connection with this account that the term "intermediate" is used in a somewhat different sense from its more common usage as "intermediate administrative unit." When not used to denote a source of revenue, in this manual the term "intermediate" always has reference to "intermediate administrative unit."

30. REVENUE FROM STATE SOURCES

Revenue from State sources and revenue received from the Federal Government through the State as a distributing agency are recorded under this account. These revenues are handled in this manner because in many, if not most, instances, the local school district would not be able to distinguish between State and such Federal money. For those districts that need or wish to make the distinction, the sub-accounts make such action possible. *See also* the discussion under account 11, TAXATION AND APPROPRIATIONS RECEIVED.

Each State department of education should identify the kinds of revenue within the State that would be recorded under this account.

- 30-a. **State.**—Revenue from funds collected by the State and distributed to local school districts in amounts different from those which were collected within such local units, except State aid for Food Services. No specific accounts are listed under this classification. Examples of the kinds of revenue recorded in the accounts under this classification are State *grants* of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials, Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries. State aid for Food Services is recorded under the 1700 Series of Clearing Accounts, FOOD SERVICES OPERATION ACCOUNTS.
- 30-b. **Federal Money Received Through the State.**—Revenue received from the Federal Government through the State as a distributing agency, except Federal aid for Food Services. Federal aid for Food Services is recorded under the 1700 Series of Clearing Accounts, FOOD SERVICES OPERATION ACCOUNTS. Revenue received directly from the Federal Government is not recorded here; it is recorded under account 40, REVENUE FROM FEDERAL SOURCES.

40. REVENUE FROM FEDERAL SOURCES

Revenue received directly from the Federal Government without going through the State as a distributing agency is recorded as revenue from Federal Sources. *See also* the discussion under account 11, TAXATION AND APPROPRIATIONS RECEIVED.

No specific subaccounts are listed under this account. Such subaccounts as are necessary to meet the requirements of a grant would need to be established. Examples of the kinds of revenue to be recorded in subaccounts under this account are Federal *grants* of money such as current expense and capital outlay assistance for federally affected areas, and payments to the school district in lieu of taxes.

Each State department of education should identify the kinds of revenue within the State that would be recorded under this account.

Tuition received from veterans is not recorded under this account; it is recorded under account 12, TUITION FROM PATRONS.

Revenue received from the Federal Government through the State as a distributing agency is not recorded under this account; it is recorded under account 30, REVENUE FROM STATE SOURCES. These revenues are handled in this manner because in many, if not most, instances, the local school district would not be able to distinguish between State and such Federal money. The State department of education should be able to identify, for State reporting purposes, the money that comes into the State from the Federal Government for school purposes.

NONREVENUE RECEIPTS

50-70 Series

Nonrevenue receipts consist of 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 are non-revenue receipts.

It is important to note that whether a receipt is revenue or nonrevenue is determined from the standpoint of the school district receiving the money. For example, suppose a State floated a bond issue, the proceeds of which were in turn *loaned* to local school districts. For the local school district, in this case, money received under such conditions is a nonrevenue receipt because the ultimate repayment of the loan falls upon the local school district. On the other hand, suppose the proceeds of the State bond issue were *granted* to local school districts. For the local school district, in this case, money received under such conditions is a revenue receipt because it increased the school district's assets and does not have to be paid back by the school district.

It should also be noted that the accounts in this series are considered as NONREVENUE from the standpoint of the school district as a whole and not from the standpoint of any particular fund. For example, bonds may not be paid off through the same fund into which the receipts from the sale of bonds were taken.

50. SALE OF BONDS

Proceeds from the sale of local bonds, including any premiums, accrued interest, and earned interest from the sale of such bonds. Receipts from the sale of bonds for refunding old bonds are not recorded here; they are recorded under Clearing Account 1910, REFUNDING BONDS.

60. LOANS

Current loans are not recorded under this account; they are recorded under Clearing Account 1610, CURRENT AND SHORT-TERM LOANS. Tax anticipation notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

60-a. *Short-term Loans.*—The outstanding balances of loans which extend for a period of 5 years or less from the date the loan was obtained and are not paid back during the fiscal year in which obtained. Current loans (money borrowed and paid back during the same fiscal year) and short-term loans are first recorded under Clearing Account 1610, CURRENT AND SHORT-TERM LOANS. This account (60-a) is only used to record any balance of money remaining in account 1610 at the end of the fiscal year.

60-b. *Long-term Loans.*—Proceeds from loans which extend for more than 5 years from the date the loan was obtained and are not secured by serial or term bonds.

70. SALE OF SCHOOL PROPERTY AND INSURANCE ADJUSTMENTS

70-a. *Sale of Real Property.*—Proceeds from the sale of real property used for schools. When school district real property is sold by another governmental unit, if the money from the sale goes back to the school district, it is recorded here. If the money does not go back to the school district, it is not recorded here; it is accounted for through memoranda accounts. (*See MEMORANDA ACCOUNTS* in the Glossary.)

70-b. *Sale of Equipment.*—Proceeds from the sale of equipment (not junk) used for schools. When equipment is sold by another governmental unit, if the money from the sale goes back to the school district, it is

recorded here. If the money does not go back to the school district, it is not recorded here; it is accounted for through memoranda accounts. (See MEMORANDA ACCOUNTS in the Glossary.) Proceeds from the sale of junk are not recorded here; they are recorded as revenue under account 14-g, Miscellaneous Revenue from Local Sources.

- 70-c. *Net Insurance Recovery.*—Money from insurance covering losses of school property from fire, theft, or other cause. This account is only used to record any balance of money remaining in account 1930, INSURANCE ADJUSTMENTS, at the end of the fiscal year.

INCOMING TRANSFER ACCOUNTS

80-90 Series

Under the INCOMING TRANSFER ACCOUNTS are recorded amounts received from other school districts for services rendered. These amounts constitute receipts from the standpoint of the local school district. However, from the standpoint of the State or the Nation, such amounts are actually transfers of funds between school districts. To avoid duplication in consolidated data for the State or the Nation, it is necessary that the receiving school district be able to identify such receipts. In order to make this identification easy, such receipts are recorded under this group of INCOMING TRANSFER ACCOUNTS.

80. AMOUNTS RECEIVED FROM OTHER SCHOOL DISTRICTS IN THE STATE

- 80-a. *Tuition.*—Amounts received from other school districts *in the State* for education provided in the schools of the receiving district to pupils from the paying district. When the county governmental unit collects tuition money from a nonoperating district for the education of children from the nonoperating district and pays it to an operating district, the operating district records such tuition money here. In this instance, the county is acting only as an interagent in transferring the funds.

- 80-b. **Transportation.**—Amounts received from other school districts *in the State* for the transportation of pupils from the paying district to schools in the transporting district or to schools in the paying district.
- 80-c. **Miscellaneous.**—Amounts received from other school districts *in the State* for any services rendered to pupils from the paying district, except payments for transportation and tuition. Examples of the kinds of services that might be involved are health services and the use of recreational facilities.

90. AMOUNTS RECEIVED FROM SCHOOL DISTRICTS IN ANOTHER STATE

- 90-a. **Tuition.**—Amounts received from school districts *in another State* for education provided in the schools of the receiving district to pupils from the paying district.
- 90-b. **Transportation.**—Amounts received from school districts *in another State* for the transportation of pupils from the paying district to schools in the transporting district or to schools in the paying district.
- 90-c. **Miscellaneous.**—Amounts received from school districts *in another State* for any services rendered to pupils from the paying district, except payments for transportation and tuition. Examples of the kinds of services that might be involved are health services and the use of recreational facilities.

Part II

EXPENDITURE ACCOUNTS

CHAPTER 3

Classification of Expenditure Accounts

THIS CHAPTER contains the classification of standard expenditure accounts included in this handbook. The classification is designed to accommodate the needs of both small and large school districts. It contains minimum essentials for all school districts and provides additional standard accounts for those districts that may wish to go beyond the minimum.

ADAPTING TO FUND ACCOUNTING

A FUND is 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. The number and kinds of funds employed depend upon local and State laws or regulations.

An ACCOUNT is 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.

The accounts shown in this chapter are the basic accounts which should be used in accounting for the expenditures of any established fund. They are not solely for the general fund or any particular special fund.—When legal requirements or other considerations necessitate the establishment of individual funds for specific activities, appropriate standard accounts should be selected from those contained in this chapter to account for the expenditures of such special funds.

It is quite likely that not all of the accounts in this chapter would be necessary, or applicable, to account for the expenditures of any given fund. In setting up the accounts for a fund, the purposes for which expenditures are made would determine which of the standard expenditure accounts would be needed. That is, if expenditures could be made from a fund for any current expense item, appropriate accounts would be selected from the classification utilizing the 100–1100 Series of expenditure accounts in accordance with the purposes for which money from the fund is expended; for example, 100 Series, ADMINISTRATION; 200 Series, INSTRUCTION; 300 Series, ATTENDANCE

SERVICES; etc. If money from the fund could also be expended for Capital Outlay purposes, appropriate accounts from the 1200 Series, CAPITAL OUTLAY, would be used to account for such expenditures. In a similar manner, the expenditure accounts for any given fund can be assembled using the standard expenditure accounts in this chapter.

ADAPTING TO CASH AND ACCRUAL BASES

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

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.

Falling between these two bases are various modifications. In some cases, most items of revenue and expenditure may be handled on the accrual basis, but certain items are handled on the cash basis. This is considered a slightly modified accrual basis. In other instances, revenue items may be handled on the cash basis while expenditures are handled on the accrual basis. This is known as the modified cash basis or modified accrual basis.

This handbook is not recommending any particular basis over another. The accounts presented in this handbook are for use with any basis: cash, modified cash, or accrual.

ADAPTING TO DOUBLE AND SINGLE ENTRY BOOKKEEPING

The accounts shown in this handbook are for use with either method of bookkeeping, double entry or single entry. When used with either method, they will result in comparable financial data among school districts. The handbook makes no recommendations as to the method of bookkeeping that should be used.

ACCOUNTING FOR EXPENDITURES BY PROGRAM AREA

In using information supplied by the financial accounting system, it is often necessary for a school district to know the amounts expended for the different program areas: Elementary day schools, secondary day schools, summer schools, etc. Such information can be made available in either of two ways:

- (1) By distributing expenditures directly to the individual program areas at the time expenditures are recorded in the accounts, which would, for most systems, involve

prorating certain expenditures at the time of recording;
or

- (2) By charging expenditures to a total or undistributed account at the time of recording and prorating the total account to the different program areas at a later date.

(See Chapters 7 and 8 for discussions of DETERMINING PER-PUPIL EXPENDITURES and PRORATING EXPENDITURES.)

Local conditions will determine the extent to which one or the other of these methods can be employed. Most school systems will undoubtedly wish to use the first method for certain expenditures and the second method for other expenditures.

The recommendation of this handbook is that, to the extent feasible, expenditures under the INSTRUCTION accounts, 200 Series, should be distributed to separate accounts for the individual program areas at the time expenditures are recorded in the accounts. School districts that apply this method to other expenditure accounts as well as the INSTRUCTION accounts are encouraged to continue, and this handbook's recommendation is not intended to be counter to such practices.

The handbook's recommendation, as applied to specific accounts, is shown in the classification of accounts through the coding to the right of the expenditure accounts. The explanation of the code is as follows:

- | | |
|---|----------------------|
| U—Undistributed (Indicates that only a total is kept. There is no breakdown according to program area.) | S |
| E—Elementary Day Schools | S—Summer Schools |
| S—Secondary Day Schools | C |
| | C—Community Colleges |
| | A |
| | E—Adult Education |

The extent to which a basic account should be kept by program area is indicated by "X's" under the appropriate symbols for the different programs. An "X" under the "U" only indicates that a total for the expenditure account is kept, there is no breakdown according to program area. For example, as shown in the classification, account 110-g, Salaries, Superintendent's Office, is not divided according to program area, but account 211, SALARIES OF PRINCIPALS, is divided to show separately the salaries of principals of: Elementary day schools, Secondary day schools, Summer schools, Community colleges, and Adult education.

Some school districts may wish to subdivide the program areas shown into more detailed activities, such as nursery schools, kindergartens, vocational schools, and special education. If this is done, the detailed activities should be classifiable under the five basic program areas outlined.

MINIMUM AND DETAILED EXPENDITURE ACCOUNTS

Expenditure accounts constituting the minimum breakdown are shown in capital letters in the classification and are indicated by numbers without letters (110) to the left of the accounts. Additional detailed accounts are shown in small letters as subordinate to the minimum accounts and are indicated by numbers with letters (110-a.) to the left of the accounts.

It is recommended that all school districts, regardless of size, maintain the minimum expenditure accounts shown in the classification as long as they expend any money for any of the purposes indicated by the individual minimum accounts. It is further recommended that the additional detailed accounts be utilized, wherever applicable, as school districts have need to expand their accounting systems beyond the minimum.—Because of differences in activities, some school districts may not need even all of the minimum expenditure accounts. It would not, of course, be necessary to establish an account if a district expends no money for the purpose indicated by the account. Other school districts may wish to keep more detailed expenditure accounts than those shown in the classification. If this is done, *such detailed accounts should be readily classifiable under the accounts listed in this chapter.*

ACCOUNT NUMBERS

The numbers appearing to the left of the accounts are used primarily for identification purposes. They may also be used with necessary adaptations as an accounting code by local and State school systems with either machine methods of accounting or pen-and-ink methods.

CLASSIFICATION OF EXPENDITURE ACCOUNTS

The expenditure accounts are defined in Chapter 4. The page containing the definition of each account is indicated in the classification under the column heading, *Definition Page Number*. See *previous discussion in this chapter for adaptation of this classification to local conditions.*

EXPENDITURE ACCOUNTS	DEF. PAGE No.	PROGRAM AREA DISTRIBUTION					
		U*	E	S	S	C	A
ADMINISTRATION							
100 Series							
110. SALARIES.....	37	X					
110-a. Board of Education.....	37	X					
110-b. Board Secretary's Office.....	38	X					
110-c. Treasurer's Office.....	38	X					
110-d. School Elections.....	38	X					
110-e. Tax Collection.....	38	X					
110-f. Legal Services.....	38	X					
110-g. Superintendent's Office.....	38	X					
110-h. Personnel Office.....	39	X					
110-i. Public Relations.....	39	X					
110-j. Centralized Research.....	39	X					
110-k. Census Enumeration.....	39	X					
110-l. Office of Business Administration.....	39	X					
110-m. Fiscal Control.....	40	X					
110-n. Administration of Buildings and Grounds..	40	X					
110-o. Purchasing Office.....	41	X					
110-p. Printing and Publishing.....	41	X					
110-q. Other Salaries for Administration.....	41	X					
120. CONTRACTED SERVICES.....	41	X					
130. OTHER EXPENSES.....	41	X					
130-a. Board of Education.....	42	X					
130-b. Board Secretary's Office.....	42	X					
130-c. Treasurer's Office.....	42	X					
130-d. School Elections.....	43	X					
130-e. Tax Collection.....	43	X					
130-f. Legal Services.....	43	X					
130-g. Superintendent's Office.....	43	X					
130-h. Personnel Office.....	43	X					
130-i. Public Relations.....	43	X					
130-j. Centralized Research.....	44	X					
130-k. Census Enumeration.....	44	X					
130-l. Office of Business Administration.....	44	X					
130-m. Fiscal Control.....	44	X					
130-n. Administration of Buildings and Grounds..	44	X					
130-o. Purchasing Office.....	45	X					
130-p. Printing and Publishing.....	45	X					
130-q. Miscellaneous Expenses for Administration.	46	X					

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools; S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	U*	PROGRAM AREA DISTRIBUTION				
			E	S	S	C	A
INSTRUCTION							
200 Series							
210. SALARIES.....	47	...					
211. PRINCIPALS.....	47	...	X	X	X	X	X
212. CONSULTANTS OR SUPERVISORS.....	47	...	X	X	X	X	X
213. TEACHERS.....	47	...	X	X	X	X	X
214. OTHER INSTRUCTIONAL STAFF.....	48	...	X	X	X	X	X
214-a. School Librarians.....	48	...	X	X	X	X	X
214-b. Audiovisual Personnel.....	48	...	X	X	X	X	X
214-c. Guidance Personnel.....	48	...	X	X	X	X	X
214-d. Psychological Personnel.....	48	...	X	X	X	X	X
214-e. Television Instructional Personnel.....	49	...	X	X	X	X	X
215. SECRETARIAL AND CLERICAL ASSISTANTS.....	49	...	X	X	X	X	X
215-a. Principal's Office.....	49	...	X	X	X	X	X
215-b. Consultants or Supervisors.....	49	...	X	X	X	X	X
215-c. Teachers.....	49	...	X	X	X	X	X
215-d. Other Instructional Staff.....	49	...	X	X	X	X	X
216. OTHER SALARIES FOR INSTRUCTION.	49	...	X	X	X	X	X
220. TEXTBOOKS.....	49	...	X	X	X	X	X
230. SCHOOL LIBRARIES AND AUDIOVISUAL MATERIALS.....	50	...	X	X	X	X	X
230-a. School Library Books.....	50	...	X	X	X	X	X
230-b. Periodicals and Newspapers.....	50	...	X	X	X	X	X
230-c. Audiovisual Materials.....	50	...	X	X	X	X	X
230-d. Other School Library Expenses.....	50	...	X	X	X	X	X
240. TEACHING SUPPLIES.....	51	...	X	X	X	X	X
250. OTHER EXPENSES.....	51	...	X	X	X	X	X
250-a. Supplies.....	51	...	X	X	X	X	X
250-b. Travel.....	52	...	X	X	X	X	X
250-c. Miscellaneous Expenses.....	52	...	X	X	X	X	X

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools;
 S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	PROGRAM AREA DISTRIBUTION					
		U*	E	S	S S	C C	A E
ATTENDANCE AND HEALTH SERVICES							
300-400 Series							
300. ATTENDANCE SERVICES.....	53						
310. SALARIES.....	53	X					
310-a. Attendance Personnel.....	53	X					
310-b. Secretarial and Clerical Personnel.....	53	X					
310-c. Other Salaries.....	53	X					
320. OTHER EXPENSES.....	54	X					
320-a. Supplies.....	54	X					
320-b. Travel.....	54	X					
320-c. Miscellaneous Expenses.....	54	X					
400. HEALTH SERVICES.....	54						
410. SALARIES.....	55	X					
410-a. Professional and Technical Health Personnel.....	55	X					
410-a-1. School physicians, including psychiatrists.....	55	X					
410-a-2. School dentists.....	55	X					
410-a-3. School nurses.....	55	X					
410-a-4. School dental hygienists.....	55	X					
410-a-5. Other professional and technical health personnel.....	56	X					
410-b. Nonprofessional and Nontechnical Health Personnel.....	56	X					
420. OTHER EXPENSES.....	56	X					
420-a. Supplies.....	56	X					
420-b. Travel.....	56	X					
420-c. Miscellaneous Expenses.....	57	X					
PUPIL TRANSPORTATION SERVICES							
500 Series							
510. SALARIES.....	58	X					
510-a. Supervisors.....	58	X					

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools; S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	U*	PROGRAM AREA DISTRIBUTION				
			E	S	S	C	A
510-b. Drivers.....	58	X					
510-c. Mechanics and Other Garage Employees...	58	X					
510-d. Clerks and Other Employees.....	58	X					
520. CONTRACTED SERVICES AND PUBLIC CARRIERS.....	58	X					
530. REPLACEMENTS OF VEHICLES.....	59	X					
530-a. Cash Purchase.....	59	X					
530-b. Lease-Purchase and Installment-Purchase..	59	X					
540. PUPIL TRANSPORTATION INSURANCE..	60	X					
550. EXPENDITURES IN LIEU OF TRANSPORTATION.....	60	X					
560. OTHER EXPENSES FOR OPERATION AND MAINTENANCE.....	60	X					
560-a. Gasoline.....	60	X					
560-b. Lubricants.....	61	X					
560-c. Tires and Tubes.....	61	X					
560-d. Repair Parts.....	61	X					
560-e. Supplies and Expenses for Garage Operation.	61	X					
560-f. Garage and Garage Equipment Repairs....	61	X					
560-g. Maintenance of Vehicles by Private Garages.	62	X					
560-h. Rent.....	62	X					
560-i. Miscellaneous Expenses.....	62	X					
OPERATION OF PLANT							
600 Series							
610. SALARIES.....	63	X					
610-a. Plant Engineers.....	63	X					
610-b. Custodial Services.....	64	X					
610-c. Care of Grounds.....	64	X					
610-d. Other Salaries for Operation of Plant.....	64	X					
620. CONTRACTED SERVICES.....	64	X					
630. HEAT FOR BUILDINGS.....	65	X					

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools; S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	PROGRAM AREA DISTRIBUTION					
		U*	E	S	S	C	A
640. UTILITIES, EXCEPT HEAT FOR BUILDINGS.....	65	X					
640-a. Water and Sewerage.....	65	X					
640-b. Electricity.....	65	X					
640-c. Gas.....	66	X					
640-d. Telephone and Telegraph.....	66	X					
640-e. Other Utilities.....	66	X					
650. SUPPLIES, EXCEPT UTILITIES.....	66	X					
650-a. Custodial Supplies.....	66	X					
650-b. Supplies for Operation of Vehicles.....	67	X					
650-c. Supplies for Care of Grounds.....	67	X					
650-d. Other Supplies for Operation of Plant.....	67	X					
660. OTHER EXPENSES.....	67	X					
MAINTENANCE OF PLANT							
700 Series							
710. SALARIES.....	70	X					
710-a. Grounds.....	70	X					
710-b. Buildings.....	71	X					
710-c. Repair of Equipment.....	71	X					
710-d. Manufacture of Replacements of Equipment.....	71	X					
720. CONTRACTED SERVICES.....	72	X					
720-a. Grounds.....	72	X					
720-b. Buildings.....	72	X					
720-c. Repair of Equipment.....	73	X					
730. REPLACEMENTS OF EQUIPMENT.....	73	X					
730-a. Instructional Equipment.....	73	X					
730-b. Noninstructional Equipment.....	73	X					
740. OTHER EXPENSES.....	74	X					
740-a. Grounds.....	74	X					
740-b. Buildings.....	74	X					
740-c. Repair of Equipment.....	75	X					
740-d. Manufacture of Replacements of Equipment.....	75	X					

* Explanation of code: U--Undistributed; E--Elementary Day Schools; S--Secondary Day Schools; S--Summer Schools; C--Community Colleges; A--Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	PROGRAM AREA DISTRIBUTION				
		U*	E	S	S	C A C E
FIXED CHARGES						
800 Series						
810. SCHOOL DISTRICT CONTRIBUTIONS TO EMPLOYEE RETIREMENT.....	76	X				
810-a. State, County, or Local Retirement Funds..	76	X				
810-b. Social Security.....	76	X				
810-c. Pension Payments.....	76	X				
820. INSURANCE AND JUDGMENTS.....	76	X				
820-a. Property Insurance.....	76	X				
820-b. Employee Insurance.....	77	X				
820-c. Liability Insurance.....	77	X				
820-d. Fidelity Bond Premiums.....	77	X				
820-e. Judgments.....	77	X				
830. RENTAL OF LAND AND BUILDINGS....	78	X				
830-a. Land and Buildings for Instructional Purposes.....	78	X				
830-b. Land and Buildings for Noninstructional Purposes.....	79	X				
840. INTEREST ON CURRENT LOANS.....	79	X				
850. OTHER FIXED CHARGES.....	79	X				
FOOD SERVICES AND STUDENT-BODY ACTIVITIES						
900-1000 Series						
900. FOOD SERVICES.....	80					
910. SALARIES.....	80	X				
920. OTHER EXPENSES.....	81	X				
930. EXPENDITURES TO COVER DEFICIT OF A SEPARATE FOOD SERVICES FUND OR ACCOUNT.....	81	X				
1000. STUDENT-BODY ACTIVITIES.....	81					
1010. SALARIES.....	82	X				

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools; S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	U*	PROGRAM AREA DISTRIBUTION				
			E	S	S	C	A
1020. OTHER EXPENSES.....	82	X					
1030. EXPENDITURES TO COVER DEFICITS OF STUDENT-BODY ACTIVITIES FUNDS OR ACCOUNTS.....	82	X					
COMMUNITY SERVICES							
1100 Series							
1110. RECREATION.....	83	X					
1110-a. Salaries.....	83	X					
1110-b. Other Expenses.....	83	X					
1120. CIVIC ACTIVITIES.....	84	X					
1120-a. Salaries.....	84	X					
1120-b. Other Expenses.....	84	X					
1130. PUBLIC LIBRARIES.....	84	X					
1130-a. Salaries.....	85	X					
1130-b. Books, Periodicals, and Newspapers.....	85	X					
1130-c. Other Expenses.....	85	X					
1140. CUSTODIAL AND DETENTION CARE OF CHILDREN.....	85	X					
1140-a. Salaries.....	86	X					
1140-b. Other Expenses.....	86	X					
1150. WELFARE ACTIVITIES.....	86	X					
1150-a. Salaries.....	86	X					
1150-b. Other Expenses.....	86	X					
1160. NONPUBLIC SCHOOL PUPILS.....	86	...					
1161. INSTRUCTIONAL SERVICES.....	87	X					
1161-a. Textbooks.....	87	X					
1161-b. Other Expenses.....	87	X					
1162. ATTENDANCE AND HEALTH SERVICES.....	87	X					
1162-a. Attendance.....	87	X					
1162-b. Health.....	87	X					

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools; S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	U*	PROGRAM AREA DISTRIBUTION				
			E	S	S	C	A E
1163. TRANSPORTATION SERVICES.....	87	X					
CAPITAL OUTLAY							
1200 Series							
1210. SITES.....	90	X					
1210-a. Professional Services.....	90	X					
1210-b. Sites and Site Additions.....	90	X					
1210-c. Improvements to Sites.....	90	X					
1220. BUILDINGS.....	91	X					
1220-a. Professional Services.....	91	X					
1220-b. New Buildings and Building Additions....	92	X					
1220-c. Remodeling.....	92	X					
1230. EQUIPMENT.....	92	X					
1230-a. Professional Services.....	93	X					
1230-b. Administration.....	93	X					
1230-c. Instruction.....	93	X					
1230-d. Attendance and Health.....	94	X					
1230-e. Pupil Transportation.....	94	X					
1230-f. Operation of Plant.....	94	X					
1230-g. Maintenance of Plant.....	94	X					
1230-h. Food Services and Student-body Activities.	95	X					
1230-i. Community Services.....	95	X					
1230-j. Investment Property.....	95	X					
DEBT SERVICE FROM CURRENT FUNDS							
1300 Series							
1310. PRINCIPAL OF DEBT.....	97	X					
1310-a. Bonds.....	97	X					
1310-b. Short-term Loans.....	97	X					
1310-c. Long-term Loans.....	97	X					
1310-d. Warrants or Bills of Preceding Years.....	98	X					
1320. INTEREST ON DEBT.....	98	X					
1320-a. Bonds.....	98	X					
1320-b. Short-term Loans.....	98	X					
1320-c. Long-term Loans.....	99	X					

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools; S—Summer Schools; C—Community Colleges; A—Adult Education.

EXPENDITURE ACCOUNTS	DEF. PAGE No.	U*	PROGRAM AREA DISTRIBUTION				
			E	S	S	C	A
1330. AMOUNTS PAID INTO SINKING FUNDS.	99	X					
1340. EXPENDITURES TO SCHOOLHOUSING AUTHORITY OR SIMILAR AGENCY....	100	X					
1340-a. Principal.....	100	X					
1340-b. Interest.....	100	X					
1350. OTHER DEBT SERVICE.....	100	X					
OUTGOING TRANSFER ACCOUNTS							
1400 Series							
1410. EXPENDITURES TO OTHER SCHOOL DISTRICTS OR ADMINISTRATIVE UNITS IN THE STATE.....	101	X					
1410-a. Tuition.....	101	X					
1410-b. Transportation.....	101	X					
1410-c. Miscellaneous.....	101	X					
1420. EXPENDITURES TO SCHOOL DISTRICTS OR ADMINISTRATIVE UNITS IN ANOTHER STATE.....	102	X					
1420-a. Tuition.....	102	X					
1420-b. Transportation.....	102	X					
1420-c. Miscellaneous.....	102	X					
1430. TUITION TO OTHER THAN PUBLIC SCHOOLS.....	102	X					
1430-a. Private Nonsectarian Schools.....	102	X					
1430-b. Individuals.....	102	X					

* Explanation of code: U—Undistributed; E—Elementary Day Schools; S—Secondary Day Schools
 S—Summer Schools; C—Community Colleges; A—Adult Education.

CHAPTER 4

Definitions of Expenditure Accounts

THIS CHAPTER contains the definitions of expenditure accounts shown in chapter 3. The numbering of the accounts in this chapter is identical with the numbering used in chapter 3.

Special reference is made to the discussion in chapter 3 concerning the adaptation of the expenditure accounts to FUND ACCOUNTING, CASH AND ACCRUAL BASES, and DOUBLE AND SINGLE ENTRY BOOKKEEPING.

If accounts are kept on the accrual basis, the term EXPENDITURES includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. If accounts are kept on the cash basis, the term EXPENDITURES 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 United States bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.

Refunds of taxes, refunds of tuition, refunds of transportation charges, and any other refunds which the school district makes on money received *prior* to the current fiscal year are recorded as expenditures under account 850, OTHER FIXED CHARGES. Such refunds which the school district makes on money received *during* the current fiscal year are not considered as expenditures; they are abatements of revenue, and are deducted from the appropriate revenue accounts, either directly or after accumulation under clearing account 1920, ABATEMENTS.

Deductions made at the State or intermediate office in revenue from State or intermediate sources are recorded under the appropriate expenditure accounts in accordance with the purpose for which the deductions are made, and also recorded as revenue under the revenue receipt accounts.

These accounts are for recording expenditures of the school district for activities under its control. Expenditures made by other agencies for services or material goods provided to the

school district are not recorded under these accounts. Such services or material goods are accounted for through memoranda accounts. (See *MEMORANDA ACCOUNTS* in Glossary.)

ADMINISTRATION

100 Series

ADMINISTRATION consists of 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.

In recording expenditures under the 100 Series, ADMINISTRATION, it may often be necessary to prorate. For example, if administrative personnel also teach some of the time, parts of their salaries are prorated to the 200 Series, INSTRUCTION, in proportion to the time spent in teaching. See chapter 8 for guides to prorating.

Expenditures such as those for the administration of a high school by a principal or the teaching of music throughout the system by a teacher are expenditures for INSTRUCTION. Expenditures for the administration of ATTENDANCE, HEALTH, TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES are recorded under the accounts for those activities.

110. SALARIES FOR ADMINISTRATION

Only salaries of personnel on the payroll of the school district are recorded under account 110. None of the expense for contracted services is recorded as salaries; such expenses for administrative services are recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.

110-a. *Salaries for the Board of Education.*—Salaries or per diem of board of education members, including salaries of their secretarial and clerical assistants. When the secretary of the board is paid a salary for services in that capacity, such salary is not recorded here; it is recorded under account 110-b, Salaries for the Board Secretary's Office. Travel and other expenses of the board of education are recorded under account 130-a, Other Expenses for the Board of Education.

- 110-b. *Salaries for the Board Secretary's Office.*—The full-time, part-time, and prorated portions of salaries for the office of the secretary of the board of education, including secretarial and clerical. When the secretary of the board is employed in another position and is paid extra salary to act as secretary of the board, such extra salary is recorded here.
- 110-c. *Salaries for the School District Treasurer's Office.*—The full-time, part-time, and prorated portions of salaries for the treasurer's office, including secretarial and clerical.
- 110-d. *Salaries for School Elections.*—The full-time, part-time, and prorated portions of salaries for services rendered in connection with any school district election, including elections of officers, bond elections (regardless of whether or not the bond issues pass), and budget and appropriation elections.
- 110-e. *Salaries for Tax Collection.*—The full-time, part-time, and prorated portions of salaries for services rendered in connection with the collection of taxes. This account is used only when the school district is actually the collecting agency for school taxes. If the school district contracts for the collection of taxes with someone not on the district payroll, none of the contract cost is recorded here; it is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION. If taxes are collected by some other agency and turned over to the school district without charge for collection, nothing is recorded here.
- 110-f. *Salaries for Legal Services.*—The full-time, part-time, and prorated portions of salaries of legal personnel and their secretarial and clerical assistants. Salaries of legal personnel employed for or assigned to specific construction projects are not recorded here; they are recorded under the 1200 Series, CAPITAL OUTLAY. Expenditures for legal services rendered by private firms are recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.
- 110-g. *Salaries for the Superintendent's Office.*—The full-time, part-time, and prorated portions of salaries of

the superintendent of schools and his general administrative personnel who assist him in the general administration of the school district's affairs, including the salaries of secretarial and clerical assistants. If the superintendent or other administrative personnel also teach, parts of the salaries are prorated to the 200 Series, INSTRUCTION, in proportion to the time spent in teaching.

- 110-h. ***Salaries for the Personnel Office.***—The full-time, part-time, and prorated portions of salaries of personnel responsible for administering the personnel management program for the school system, including secretarial and clerical salaries for the personnel office.
- 110-i. ***Salaries for Public Relations.***—The full-time, part-time, and prorated portions of salaries of personnel responsible for administering the public relations program for the school system, including secretarial and clerical salaries for public relations.
- 110-j. ***Salaries for Centralized Research.***—The full-time, part-time, and prorated portions of salaries of personnel who are responsible for planning and conducting research studies for the district as a whole, including secretarial and clerical salaries for such purposes. Testing programs carried on by individual schools in connection with the instructional program are not recorded here; they are recorded under the 200 Series, INSTRUCTION. Where survey staffs are hired on a contractual basis, nothing is recorded here; the entire cost is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.
- 110-k. ***Salaries for School Census Enumeration.***—The full-time, part-time, and prorated portions of salaries of personnel who supervise or actually perform the census enumeration, including secretarial and clerical salaries connected with the enumeration. If the enumeration is let out on contract, none of the cost is recorded here; the entire cost is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.
- 110-l. ***Salaries for the Office of Business Administration.***—The full-time, part-time, and prorated portions of

salaries of the chief business officer of the school district and general business administrative assistants, including secretarial and clerical, whose responsibilities are not confined to any one of the following phases of business administration: Fiscal control, buildings and grounds, purchasing, or personnel administration.

- 110-m. *Salaries for Fiscal Control.*—The full-time, part-time, and prorated portions of salaries of principal accountants, supervisors of accounts, accountants, and auditors who are responsible for controlling the financial operations of the school district, including salaries of account clerks, bookkeepers, and other clerical personnel for fiscal control.
- 110-n. *Salaries for the Administration of Buildings and Grounds.*—The full-time, part-time, and prorated portions of salaries of central office personnel who administer the systemwide plant construction, operation, and maintenance programs. Also recorded here are salaries of architects and draftsmen who are on the payroll of the school district and not assigned to construction projects. Architectural services purchased from a private concern on a contractual basis are not recorded under this account. If such services are hired in connection with the construction or alteration of school facilities, the expense is recorded under the 1200 Series, CAPITAL OUTLAY; if such hired services are not part of a construction project, the expense is recorded under the appropriate account according to the purpose for which the services were hired. Salaries of supervisors of custodial or maintenance forces for individual buildings or groups of buildings (less than the entire system) within the system, and operation and maintenance staffs of central administration buildings are not recorded under this account; such salaries are recorded under the 600 Series, OPERATION OF PLANT, and the 700 Series, MAINTENANCE OF PLANT. Expenditures incurred for construction projects, including salaries and expenses of school district personnel employed for or assigned to such projects, are recorded under the 1200 Series, CAPITAL OUTLAY.

- 110-o. *Salaries for the Purchasing Office.*—The full-time, part-time, and prorated portions of salaries of purchase agents and other administrative personnel responsible for the systemwide purchasing, storing, and dispensing of school supplies and materiel, including secretarial and clerical salaries for this purpose. Salaries of supervisors of warehouses, stock clerks, shipping clerks, and other such personnel who operate central storerooms are not recorded here; they are recorded under account 610-d, Other Salaries for Operation of Plant.
- 110-p. *Salaries for Printing and Publishing.*—The full-time, part-time, and prorated portions of salaries for services rendered in connection with the printing or publication of annual reports, proceedings of the board of education, the school directory, board manuals, and any other *administrative publications* of the school district. Expenditures for publications used for school functions, and for forms, are not recorded here; they are recorded under the appropriate accounts according to the purpose for which purchased.
- 110-q. *Other Salaries for Administration.*—Any administrative salaries which cannot be recorded under the preceding accounts, such as the district moderator's salary. Salaries of attendance personnel are not recorded here; they are recorded under account 310, SALARIES FOR ATTENDANCE SERVICES.

120. CONTRACTED SERVICES FOR ADMINISTRATION

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. When administrative services, listed under accounts 110, SALARIES, and 130, OTHER EXPENSES, are provided through contracted services, appropriate subaccounts may be established under this account (120). If such subaccounts are established, they should parallel the subaccounts listed under accounts 110 and 130.

130. OTHER EXPENSES FOR ADMINISTRATION

Under this account are recorded expenditures for expenses, other than salaries, incurred by district employees in connec-

tion with the systemwide administration of the school district's affairs, for such items as supplies, including supplies used in the operation of vehicles and other equipment, repairs to supplies, travel expenses, rental of equipment (not land and buildings), and administrative in-service training.

In recording expenditures for supplies under their proper accounts, freight and cartage are also included whenever possible.

Membership dues or fees in associations are recorded under the function for which the membership was taken, regardless of whether they are district memberships or individual memberships paid by the district; for example, membership in a school board association would be recorded under account 130-a, Other Expenses for the Board of Education, and membership in a teachers' association would be recorded under account 250-c, Miscellaneous Expenses for Instruction.

Expenditures for contracted services for administration are not recorded under this account; they are recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.

Expenditures for plant operation, plant maintenance (including maintenance of vehicles), and rental of land and buildings are not recorded under account 130; such expenditures are recorded under the 600 Series, OPERATION OF PLANT, the 700 Series, MAINTENANCE OF PLANT, and the 800 Series, FIXED CHARGES, respectively.

- 130-a. ***Other Expenses for the Board of Education.***—Expenditures for supplies and other expenses of the board of education except for the board secretary's office. Such expenditures for the board secretary's office are recorded under account 130-b, Other Expenses for the Board Secretary's Office. Per diem salary allowances are not recorded here; they are recorded under account 110-a, Salaries for the Board of Education.
- 130-b. ***Other Expenses for the Board Secretary's Office.***—Expenditures for supplies and other expenses of the board secretary's office. Per diem salary allowances are not recorded here; they are recorded under account 110-b, Salaries for the Board Secretary's Office.
- 130-c. ***Other Expenses for the School District Treasurer's Office.***—Expenditures for supplies and other expenses

of the treasurer's office. Premiums for the treasurer's bond are not recorded here; they are recorded under account 820-d, Fidelity Bond Premiums.

- 130-d. ***Other Expenses for School Elections.***—Expenditures for supplies and other expenses for all school district elections including elections of officers, bond elections (regardless of whether or not the bond issues pass), and budget and appropriation elections.
- 130-e. ***Other Expenses for Tax Collections.***—Expenditures for supplies and other expenses for the collection of taxes. This account is used only when the school district is actually the collecting agency for school taxes. If the school district contracts for the collection of taxes with someone not on the district payroll, the entire cost of such a contract is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION. If taxes are collected by some other agency and turned over to the school district without charge for collection, nothing is recorded here.
- 130-f. ***Other Expenses for Legal Services.***—Expenditures for supplies and other expenses incurred by legal personnel who are on the payroll of the school district, except for construction projects. Such expenses for construction projects are recorded under the 1200 Series, CAPITAL OUTLAY. Expenditures for legal services purchased from private law firms, except for construction projects, are recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.
- 130-g. ***Other Expenses for the Superintendent's Office.***—Expenditures for supplies and other expenses of the superintendent of schools and his general administrative personnel who assist him in the general administration of the school district's affairs.
- 130-h. ***Other Expenses for the Personnel Office.***—Expenditures for supplies and other expenses incurred in connection with the administration of the systemwide personnel management program.
- 130-i. ***Other Expenses for Public Relations.***—Expenditures for supplies and other expenses incurred in connec-

tion with the administration of the systemwide public relations program.

- 130-j. ***Other Expenses for Centralized Research.***—Expenditures for supplies and other expenses for the planning and conducting of research studies concerning the school district as a whole. When survey staffs or consultants are hired on a contractual basis to conduct particular studies of the school system, the entire cost of such contracted services is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION. Expenditures for testing programs carried on by individual schools in connection with the instructional program are not recorded here; they are recorded under the 200 Series, INSTRUCTION.
- 130-k. ***Other Expenses for School Census Enumeration.***—Expenditures for supplies and other expenses for the school census enumeration. If the enumeration is let out on contract, the entire contract cost is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.
- 130-l. ***Other Expenses for the Office of Business Administration.***—Expenditures for supplies and other expenses for the business manager and those general business administrative assistants whose work is not confined to any one of the following phases of business administration: Fiscal control, buildings and grounds, purchasing, or personnel administration.
- 130-m. ***Other Expenses for Fiscal Control.***—Expenditures for supplies and other expenses incurred in connection with the control of the financial operations of the school district. When audits are conducted by outside agencies or firms, the entire cost of such audits is recorded under account 120, CONTRACTED SERVICES FOR ADMINISTRATION.
- 130-n. ***Other Expenses for the Administration of Buildings and Grounds.***—Expenditures for supplies and other expenses incurred in connection with the administration of the systemwide plant construction, operation, and maintenance programs, including expenses for appraisal of property prior to the time that it is

actually known whether or not the property will be purchased. Regarding appraisals, if the property is subsequently purchased, appraisal expenditures are transferred to the 1200 Series, CAPITAL OUTLAY. Expenditures for architectural services of private concerns incurred in connection with the construction or alteration of school facilities are not recorded here; they are recorded under the 1200 Series, CAPITAL OUTLAY. If such hired services are not part of a construction project, the expense is recorded under the appropriate account according to the purpose for which the services were hired. Supplies and expenses of custodial and maintenance staffs for individual buildings or groups of buildings (less than the entire system) within the system, and operation and maintenance staffs of central administration buildings are not recorded here; they are recorded under the 600 Series, OPERATION OF PLANT, and the 700 Series, MAINTENANCE OF PLANT. Expenditures incurred for construction projects, including salaries and expenses of school district personnel employed for or assigned to such projects, are recorded under the 1200 Series, CAPITAL OUTLAY.

- 130-o. ***Other Expenses for the Purchasing Office.***—Expenditures for supplies and other expenses incurred in connection with the administration of the systemwide program for purchasing, storing, and dispensing of school supplies and materiel. Expenditures for plant operation and maintenance items, operation of vehicles for hauling supplies, rent for buildings and grounds, and other expenses for the actual operation of central warehouses are not recorded here; they are recorded under the 600 Series, OPERATION OF PLANT, the 700 Series, MAINTENANCE OF PLANT, and the 800 Series, FIXED CHARGES.
- 130-p. ***Other Expenses for Printing and Publishing.***—Expenditures for supplies and other expenses incurred in connection with the printing or publication of annual reports, proceedings of the board of education, the school directory, board manuals, and any other *administrative publications* of the school district. Expenditures for publications used for school functions,

and for forms, are not recorded here; they are recorded under the appropriate account according to the purpose for which purchased.

- 130-q. *Miscellaneous Expenses for Administration.*—Expenditures for books and subscriptions for administrative staff, rental of post office and safe deposit boxes, and any other general administration expenses which cannot be charged to some other specific administration account. Premiums for fidelity bonds are recorded under account 820-d, Fidelity Bond Premiums. Expenditures for plant operation and plant maintenance items, and rental of land and buildings are not recorded here; they are recorded under the 600 Series, OPERATION OF PLANT, the 700 Series, MAINTENANCE OF PLANT, and the 800 Series, FIXED CHARGES.

INSTRUCTION

200 Series

INSTRUCTION consists of those activities dealing directly with or aiding in the teaching of students or improving the quality of teaching. These are the activities of the teacher, principal, consultant or supervisor of instruction, and guidance and psychological personnel.

Any expenditures for supplementary educational media, such as educational radio or television, are recorded under the appropriate functional accounts in the same manner as for any other activity of the school district. That is, expenditures for instructional aspects are recorded under the 200 Series, INSTRUCTION, expenditures for plant operational aspects under the 600 Series, OPERATION OF PLANT, etc.

Expenditures for student-body activities are not recorded under the 200 Series, INSTRUCTION; they are recorded under the 1000 Series, STUDENT-BODY ACTIVITIES. (See STUDENT-BODY ACTIVITIES in Glossary.) Expenditures for recreational activities which are not considered part of the regular instructional program or student-body activity program are recorded under COMMUNITY SERVICES, account 1110, RECREATION.

210. SALARIES FOR INSTRUCTION**211. SALARIES OF PRINCIPALS**

The full-time salaries and prorated portions of salaries of principals, assistant principals, and other such personnel performing the function of a principal. Salaries of teaching principals are prorated to this account in proportion to the time devoted to the coordination and supervision of the activities of the school. When teachers or other instructional staff are assigned administrative duties usually performed by the principal or assistant principal and given extra pay for these duties, the salaries for these extra services are also recorded here. Salary of a principal who performs the full-time administrative functions of a superintendent is not recorded here; it is recorded under account 110-g, Salaries for the Superintendent's Office. Salary of a principal who also performs the duties of a superintendent is prorated between this account, 211, and account 110-g.

212. SALARIES OF CONSULTANTS OR SUPERVISORS OF INSTRUCTION

The full-time salaries and prorated portions of salaries for services rendered as general or subject consultants or supervisors of instruction, including consultants or supervisors of school libraries and of audiovisual education, regardless of where their offices may be located. Expenditures for outside consultative services hired in connection with the instructional program are not recorded here; they are recorded under account 250-c, Miscellaneous Expenses for Instruction. Salaries of personnel who have the title, "supervisor," but administer some activity, such as supervisor of transportation, supervisor of food services, etc., are not recorded here; they are recorded under the 500 Series, PUPIL TRANSPORTATION, the 900 Series, FOOD SERVICES, etc.

213. SALARIES OF TEACHERS

The full-time salaries and prorated portions of salaries for all teaching services rendered to pupils or students in the public schools, including the salaries of teachers of special classes, teachers of exceptional children, teachers of the homebound, and substitute teachers. If department heads devote time to both supervision of

instruction and teaching, their salaries are prorated between this account and 212, SALARIES OF CONSULTANTS OR SUPERVISORS OF INSTRUCTION. School districts may wish to keep subaccounts under 213 for various types of teachers' salaries.

214. SALARIES OF OTHER INSTRUCTIONAL STAFF

- 214-a. *Salaries of School Librarians.*—The full-time salaries and prorated portions of salaries for services rendered as public-school librarians, excluding audiovisual personnel. Salaries of consultants, supervisors, or directors of school libraries are not recorded here; they are recorded under account 212, SALARIES OF CONSULTANTS OR SUPERVISORS OF INSTRUCTION.
- 214-b. *Salaries of Audiovisual Personnel.*—The full-time salaries and prorated portions of salaries of audiovisual personnel. Salaries of consultants or supervisors of audiovisual education, and television instructional personnel are not recorded under this account; they are recorded under account 212, SALARIES OF CONSULTANTS OR SUPERVISORS OF INSTRUCTION, and 214-e, Salaries of Television Instructional Personnel, respectively.
- 214-c. *Salaries of Guidance Personnel.*—The full-time salaries and prorated portions of salaries for guidance services rendered to pupils or students in the public schools by personnel who have been assigned specific duties and school time to carry on recognized functions of the guidance program in whole or part.
- 214-d. *Salaries of Psychological Personnel.*—The full-time salaries and prorated portions of salaries for psychological services rendered to pupils or students in the public schools by psychologists and psychometrists. Salaries of psychiatrists and psychiatric social workers are not recorded here; they are recorded under account 410-a, Salaries for Professional and Technical Health Personnel.

214-e. *Salaries of Television Instructional Personnel.*—The full-time salaries and prorated portions of salaries of personnel on the school district payroll who provide educational experiences through the medium of television.

215. SALARIES OF SECRETARIAL AND CLERICAL ASSISTANTS

215-a. *Salaries for Secretarial and Clerical Services for the Principal's Office.*—This includes salaries for such services for principals and assistant principals.

215-b. *Salaries for Secretarial and Clerical Services for Consultants or Supervisors of Instruction.*

215-c. *Salaries for Secretarial and Clerical Services for Teachers.*

215-d. *Salaries for Secretarial and Clerical Services for Other Instructional Staff.*—This includes salaries for such services for school librarians, audio-visual personnel, guidance personnel, psychological personnel, and other such instructional staff.

216. OTHER SALARIES FOR INSTRUCTION

The full-time salaries and prorated portions of salaries for any assistants or aides to instructional staff other than secretarial and clerical personnel.

220. TEXTBOOKS

Expenditures for textbooks furnished free to all public school pupils or furnished free to certain grades or classes, binding and other textbook repairs, and freight and cartage of textbooks. If textbooks are purchased and resold or rented to students, only the net cost to the school district is recorded here. For example, if the school district purchased some textbooks at a cost of \$100, and in turn sold these same textbooks to students for a total sum of \$90, only \$10 would be recorded here. Any net profits realized from the sale or rental of textbooks are recorded under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts. (For further information on textbooks purchased for resale, see account 1830, TEXTBOOKS.) Expenditures for textbooks furnished free to indigent pupils only are not recorded here; they are recorded under account 1150-b, Other Expenses for Welfare Activities.

230. SCHOOL LIBRARIES AND AUDIOVISUAL MATERIALS

230-a. *School Library Books.*—Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books, and freight and cartage for school library books. The original purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under CAPITAL OUTLAY account 1230-c, Equipment for Instruction. Expenditures for books for a general public library are not recorded here; they are recorded under account 1130-b, Books, Periodicals, and Newspapers for Public Libraries.

230-b. *Periodicals and Newspapers.*—Expenditures for periodicals and newspapers for general use by the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Expenditures for periodicals for a general public library are not recorded here; they are recorded under account 1130-b, Books, Periodicals, and Newspapers for Public Libraries.

230-c. *Audiovisual Materials.*—Expenditures for audiovisual materials (not equipment) used in the instructional program, such as films, filmstrips, recordings, exhibits, charts, maps, and television and radio materials, including the rental of such materials. Expenditures for the rental of instructional equipment are recorded under account 250-c, Miscellaneous Expenses for Instruction. Expenditures for audiovisual materials for a general public library are not recorded here; they are recorded under account 1130-c, Other Expenses for Public Libraries.

230-d. *Other School Library Expenses.*—Expenditures for library services to public schools in lieu of maintaining a school library, and for school library supplies such as paper, pencils, index cards, and other office supplies. Expenditures for library books, periodicals

and newspapers, and audiovisual materials are not recorded here; they are recorded under account 230-a, School Library Books, 230-b, Periodicals and Newspapers, and 230-c, Audiovisual Materials, respectively. Payments to other school districts are not recorded here; they are recorded under the OUT-GOING TRANSFER ACCOUNTS, Series 1400.

240. TEACHING SUPPLIES

Expenditures for all supplies which are actually or constructively consumed in the teaching-learning process, including freight and cartage on them. Some examples of these supplies are: Tests, chalk, paper, test tubes, ink, pencils, paints, paintbrushes, crayons, chemicals, shop supplies for vocational education, oils, cleaners, food for the instructional program, instructional farming supplies, music supplies, supplies for the operation of equipment used in the teaching-learning process, work books, physical education supplies, materials for instruction by correspondence, printing of classroom materials, and magazines and periodicals for classroom use. If such supplies are handled for resale to students, only the net cost of such supplies is recorded here (*see* Clearing Account 1820, MATERIALS FOR RESALE). Expenditures for audiovisual supplies are not recorded here; they are recorded under account 230-c, Audiovisual Materials. Expenditures for utilities and the maintenance of equipment and apparatus are not recorded here; they are recorded under the 600 Series, OPERATION OF PLANT, and the 700 Series, MAINTENANCE OF PLANT, respectively. Expenditures for supplies for student-body activities are not recorded here; they are recorded under account 1020, OTHER EXPENSES FOR STUDENT-BODY ACTIVITIES, or 1030, PAYMENTS TO COVER DEFICITS OF STUDENT-BODY ACTIVITIES FUNDS OR ACCOUNTS. (*See* STUDENT-BODY ACTIVITIES in Glossary.)

250. OTHER EXPENSES FOR INSTRUCTION

250-a. *Miscellaneous Supplies for Instruction.*—Expenditures for supplies used in the instructional program but which are not consumed in the actual teaching-learning process, including freight and cartage for them. Examples of these supplies are: Office supplies, cur-

riculum supplies, professional books and subscriptions for the instructional staff, supplies for school exhibits, supplies for in-service training of instructional staff, and supplies for the operation of equipment such as ribbons for typewriters in the principal's office, and gasoline and oil for vehicles assigned to instructional personnel. Expenditures for gas and oil for driver education vehicles, school library supplies, and graduation expenses are not recorded here; they are recorded under account 240, TEACHING SUPPLIES, account 230-d, Other School Library Expenses, and account 250-c, Miscellaneous Expenses for Instruction, respectively.

250-b. *Travel Expenses for Instruction.*—Expenditures for the travel of all instructional personnel and their assistants, including travel in connection with the everyday instructional activities and travel to conventions, meetings, institutes, and workshops. Expenditures for the maintenance of district-owned vehicles assigned for use by instructional personnel are recorded under the 700 Series, MAINTENANCE OF PLANT; expenditures for supplies used in the operation of such vehicles are recorded under account 250-a, Miscellaneous Supplies for Instruction.

250-c. *Miscellaneous Expenses for Instruction.*—Miscellaneous expenditures incurred for the instructional program for such things as: Rental of equipment, contracted services for instruction by correspondence, graduation expenses, assembly speakers, membership dues in associations for instructional personnel, and outside consultative services hired in connection with the instructional program. Tuition, transportation, and other payments to other school districts, and tuition to nonpublic schools (if any) are not recorded here; they are recorded under the OUTGOING TRANSFER ACCOUNTS, Series 1400. Expenditures for plant operation and plant maintenance items are not recorded here; they are recorded under the 600 Series, OPERATION OF PLANT, and the 700 Series, MAINTENANCE OF PLANT, respectively. Expenditures for student-body activities are recorded under the 1000 Series, STUDENT-BODY ACTIVITIES.

ATTENDANCE AND HEALTH SERVICES**300—400 Series****300. ATTENDANCE SERVICES FOR PUBLIC SCHOOLS**

ATTENDANCE SERVICES consist of those activities which have as their primary purpose the promotion and improvement of children's attendance at school, through enforcement of compulsory attendance laws and other means.

Expenditures for the administration of attendance services are recorded under these accounts together with other attendance expenses.

If any attendance services are provided for nonpublic school pupils, the expenditures for such services are charged to COMMUNITY SERVICES, account 1162-a, Attendance Services for Nonpublic School Pupils.

310. SALARIES FOR ATTENDANCE SERVICES

310-a. *Salaries for Attendance Personnel.*—The full-time, part-time, and prorated portions of salaries for attendance officers, visiting teachers, home-school counselors, home-school visitors, school social workers, etc., who enforce compulsory attendance laws, analyze causes of non-attendance, and bring together the home, school, and community in solving the problems of individuals, in order to improve the attendance of individual pupils. Salaries of teachers of the homebound and teachers for instruction in hospitals, convalescent homes, and detention homes are not recorded here; they are recorded under account 213, SALARIES OF TEACHERS.

310-b. *Salaries of Secretarial and Clerical Personnel for Attendance Services.*—The full-time, part-time, and prorated portions of salaries for secretarial and clerical assistants to attendance personnel.

310-c. *Other Salaries for Attendance Services.*—Any other salaries for attendance services which cannot be recorded under account 310-a, Salaries of Attendance Personnel, or 310-b, Salaries of Secretarial and Clerical Personnel for Attendance Services.

320. OTHER EXPENSES FOR ATTENDANCE SERVICES

- 320-a. *Supplies for Attendance Services.*—Expenditures for forms, office supplies, supplies used in the operation of vehicles and other equipment, and other supplies used by attendance personnel and their assistants.
- 320-b. *Travel Expenses for Attendance Services.*—Expenditures for travel by attendance personnel in the performance of their everyday activities, and for attendance at conventions, meetings, institutes, and workshops. Expenditures for the maintenance of district-owned vehicles assigned for use by attendance personnel are recorded under the 700 Series, MAINTENANCE OF PLANT; expenditures for supplies used in the operation of such vehicles are recorded under account 320-a, Supplies for Attendance Services.
- 320-c. *Miscellaneous Expenses for Attendance Services.*—Expenditures for the rental of equipment and other current expenses for attendance services which are not chargeable elsewhere. Expenditures for the rental of land and buildings, utilities, and plant operation and maintenance items are not recorded here; they are recorded under the 800 Series, FIXED CHARGES, the 600 Series, OPERATION OF PLANT, and the 700 Series, MAINTENANCE OF PLANT, respectively.

400. HEALTH SERVICES FOR PUBLIC SCHOOLS

HEALTH SERVICES are activities in the field of physical and mental health which are not direct instruction, consisting of medical, dental, psychiatric, and nurse service in the nature of inspection, treatment, weighing, etc.

Under this account are recorded expenditures for all health services for public school students and employed personnel, including examinations prior to employment; the administration of health services; and health services provided for children in anticipation of their enrollment for the first time.

Expenditures for physical or health education activities that are considered a part of the instructional program are

not recorded under the 400 Series, HEALTH SERVICES; they are recorded under the 200 Series, INSTRUCTION.

If any health services are provided for nonpublic school pupils, the expenditures for such services are charged to COMMUNITY SERVICES, account 1162-b, Health Services for Nonpublic School Pupils.

410. SALARIES FOR HEALTH SERVICES

When health personnel also teach, their salaries are prorated between this group of accounts and the 200 Series, INSTRUCTION, in proportion to the time spent in each activity.

410-a. *Salaries for Professional and Technical Health Personnel*

410-a-1. *Salaries of school physicians, including psychiatrists.*—The full-time, part-time, and prorated portions of salaries for health services rendered by physicians on the payroll of the school district. Expenditures for medical service by physicians not on the payroll are recorded under account 420-c, Miscellaneous Expenses for Health Services.

410-a-2. *Salaries of school dentists.*—The full-time, part-time, and prorated portions of salaries for health services rendered by dentists on the payroll of the school district. Expenditures for dental service by dentists not on the payroll are recorded under account 420-c, Miscellaneous Expenses for Health Services.

410-a-3. *Salaries of school nurses.*—The full-time, part-time, and prorated portions of salaries for health services rendered by nurses on the payroll of the school district. Expenditures for nursing service by nurses not on the payroll are recorded under account 420-c, Miscellaneous Expenses for Health Services.

410-a-4. *Salaries of school dental hygienists.*—The full-time, part-time, and prorated por-

tions of salaries for health services by dental hygienists on the payroll of the school district. Expenditures for dental service by dental hygienists not on the payroll are recorded under account 420-c, Miscellaneous Expenses for Health Services.

410-a-5. *Salaries of other professional and technical health personnel.*—The full-time, part-time, and prorated portions of salaries for health services rendered by optometrists, audiometrists, psychiatric social workers, therapists, and other such personnel in the field of physical and mental health who are on the payroll of the school district. Expenditures for health services by such personnel not on the payroll of the school district are recorded under account 420-c, Miscellaneous Expenses for Health Services.

410-b. *Salaries of Nonprofessional and Nontechnical Health Personnel.*—The full-time, part-time, and prorated portions of salaries of secretarial and clerical assistants, attendants, and others who assist the professional and technical health personnel in rendering service.

420. OTHER EXPENSES FOR HEALTH SERVICES

420-a. *Supplies for Health Services.*—Expenditures for medical supplies, dental supplies, forms, supplies used in the operation of vehicles and other equipment, office and other supplies used by the health personnel and their assistants. Expenditures for such things as shoes, rubbers, and glasses for indigent pupils only are not recorded here; they are recorded under COMMUNITY SERVICES account 1150-b, Other Expenses for Welfare Activities.

420-b. *Travel Expenses for Health Services.*—Expenditures for travel expenses incurred by health personnel in the performance of their everyday

activities, and for attendance at conventions, meetings, institutes, and workshops. Expenditures for the maintenance of district-owned vehicles assigned for use by health personnel are recorded under the 700 Series, MAINTENANCE OF PLANT. Expenditures for supplies used in the operation of such vehicles are recorded under account 420-a, Supplies for Health Services.

- 420-c. *Miscellaneous Expenses for Health Services.*— Expenditures for health services for public school students and employed personnel that cannot be recorded elsewhere, such as rental of equipment and health services by personnel who are not on the payroll of the school district. Expenditures for the rental of land and buildings, utilities, and other plant operation and maintenance items for health services are not recorded here; they are recorded under the 800 Series, FIXED CHARGES, the 600 Series, OPERATION OF PLANT, and the 700 Series, MAINTENANCE OF PLANT.

PUPIL TRANSPORTATION SERVICES

500 Series

PUPIL TRANSPORTATION SERVICES consist of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or co-curricular activities.

Expenditures for the administration of pupil transportation services are recorded under these accounts together with other pupil transportation expenses.

Where local school districts need to maintain separate expenditure accounts for field trips or co-curricular activities, it is recommended that the applicable accounts defined below be subdivided in order to comply with legal requirements in individual States.

District contributions to retirement funds made on behalf of pupil transportation employees are not recorded under these accounts; they are recorded under FIXED CHARGES, account 810, SCHOOL DISTRICT CONTRIBUTIONS TO EMPLOYEE RETIREMENT.

If transportation services are provided to nonpublic school pupils, the expenditures for such services are recorded under

COMMUNITY SERVICES, account 1163, TRANSPORTATION SERVICES FOR NONPUBLIC SCHOOL PUPILS.

510. SALARIES FOR PUPIL TRANSPORTATION

Only salaries of personnel on the payroll of the school district are recorded under this group of accounts. When transportation personnel divide their time between pupils transportation and some other activity, their salaries are prorated to the appropriate accounts in proportion to the time spent in each activity.

510-a. *Salaries of Pupil Transportation Supervisors.*—The full-time, part-time, and prorated portions of salaries of supervisors of transportation and other administrative personnel for services rendered in direct administrative duties in the field of pupil transportation.

510-b. *Salaries of Drivers of Pupil Transportation Vehicles.*—The full-time, part-time, and prorated portions of salaries of drivers of pupil transportation vehicles.

510-c. *Salaries of Mechanics and Other Garage Employees.*—The full-time, part-time, and prorated portions of salaries of the chief mechanic, mechanics, mechanics' helpers, greasemen, and any other persons employed in the school bus maintenance program.

510-d. *Salaries of Clerks and Other Pupil Transportation Employees.*—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.

520. CONTRACTED SERVICES AND PUBLIC CARRIERS

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

the carrier and regardless of whether payments have been made to pupils or carriers. If travel allowances are paid to pupils, they are also recorded here. Expenditures for the rental of buses which are operated by personnel on the school district payroll are not recorded here; they are recorded under account 560-h, Rent for Pupil Transportation.

530. REPLACEMENTS OF VEHICLES

In accounts 530-a and 530-b, piece-for-piece replacement means the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. For example, if a 48-passenger bus was replaced by a 54-passenger bus, the entire cost of the new bus, less any trade-in or salvage value, would be recorded under 530-a or 530-b as a replacement expenditure, regardless of any difference in purchase prices of the two buses.

The payment of notes is not recorded under this account, 530; such expenditures are recorded under DEBT SERVICE, account 1310, PRINCIPAL OF DEBT.

530-a. *Cash Purchase of Replacements of Pupil Transportation Vehicles.*—Expenditures for piece-for-piece replacements of pupil transportation vehicles purchased on a cash basis, regardless of the relative value of the replaced vehicle and its replacement. This includes delivery costs and payments for accessories and equipment, whether attached to the vehicles at the time of purchase or acquired at a later date. Any trade-in allowances or amounts realized from the separate sale of replaced vehicles are abated against this account, 530-a, either directly or after accumulating abatements under account 1920, ABATEMENTS. Expenditures for initial or additional pupil transportation vehicles are not recorded here; they are recorded under CAPITAL OUTLAY, account 1230-e, Equipment for Pupil Transportation.

530-b. *Lease-Purchase and Installment-Purchase of Replacements of Pupil Transportation Vehicles.*—Expenditures for piece-for-piece replacements of pupil transportation vehicles purchased on the lease-purchase or installment-purchase plan, regardless of the relative value of the replaced vehicle and its replacement.

This includes delivery costs and payments for accessories and equipment, whether attached to the vehicles at the time of purchase or acquired at a later date. Any trade-in allowances or amounts realized from the separate sale of replaced vehicles are abated against this account, 530-b, either directly or after accumulating abatements under account 1920, ABATEMENTS. Interest payments connected with lease-purchase or installment-purchase are not recorded here; they are recorded under DEBT SERVICE, account 1320-b, Interest on Short-term Loans, or account 1320-c, Interest on Long-term Loans. Expenditures for initial or additional pupil transportation vehicles are not recorded here; they are recorded under CAPITAL OUTLAY, account 1230-e, Equipment for Pupil Transportation.

540. PUPIL TRANSPORTATION INSURANCE

Expenditures for public liability, property damage, medical care, collision, fire, and theft insurance. This includes expenditures for insurance on garages as well as transportation equipment. *See also* account 1530, PREPAID INSURANCE PREMIUMS.

550. EXPENDITURES IN LIEU OF TRANSPORTATION

Expenditures to parents or guardians to maintain children near school (given as room and board), and to buy boats, sleighs, skates, skis, etc., for getting children to school. Expenditures for the rental of shelters for children and expenditures for the maintenance of district-owned shelters are also recorded here. Expenditures for the construction of shelters for children are not recorded here; they are recorded under CAPITAL OUTLAY, account 1220-b, New Buildings and Building Additions.

560. OTHER EXPENSES FOR PUPIL TRANSPORTATION OPERATION AND MAINTENANCE

Expenditures for supplies and other expenses for the operation and maintenance of district-owned pupil transportation vehicles and district-operated pupil transportation garages are recorded under this group of accounts.

560-a. *Gasoline for Pupil Transportation Vehicles.*

- 560-b. *Oil, Grease, and Gear Lubricants for Pupil Transportation Vehicles.*
- 560-c. *Tires and Tubes for Pupil Transportation Vehicles.*—Expenditures for tire and tube replacements. If tires are rented under contract, expenditures for such rental are also recorded here. Labor costs for repairs to tires and tubes are not recorded here; if done in a district-operated pupil transportation garage, labor costs are recorded under account 510-c, Salaries of Mechanics and Other Garage Employees; if done in a private garage, labor costs are recorded under account 560-g, Maintenance of Vehicles by Private Garages.
- 560-d. *Repair Parts and Other Bus Supplies Used in the Pupil Transportation Garage.*—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, except tires, tubes, gasoline, oil, grease, and gear lubricants.
- 560-e. *Supplies and Expenses for Pupil Transportation Garage Operation.*—Expenditures for heat, electricity, water, telephone, custodial supplies, office supplies, supplies for care of grounds, etc., that are used in connection with the operation of a district-operated pupil transportation garage.
- 560-f. *Pupil Transportation Garage and Garage Equipment Repairs.*—Expenditures for labor and materials for the repair of the garage building and grounds, or any equipment in the garage, by personnel not on the school district payroll; and expenses, other than salaries, connected with such repairs performed by school-district employees. Also recorded here are expenditures for piece-for-piece replacements of garage equipment, regardless of the relative value of the replaced item of equipment and its replacement. By piece-for-piece replacement is meant the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. Any trade-in allowances or amounts real-

ized from the separate sale of replaced garage equipment are abated against this account, either directly or after accumulating abatements under Clearing Account 1920, ABATEMENTS. Expenditures for major alterations to the garage and for initial or additional garage equipment are not recorded here; they are recorded under CAPITAL OUTLAY, account 1220, BUILDINGS, and 1230-e, Equipment for Pupil Transportation, respectively.

- 560-g. **Maintenance of Pupil Transportation Vehicles by Private Garages.**—Expenditures for labor and repair parts for such maintenance.
- 560-h. **Rent for Pupil Transportation.**—Expenditures, *without* option to purchase, for the rental of land, buildings, and equipment for pupil transportation. If the driver's contract includes storage, a portion is prorated to storage and recorded here. Rent for tires and tubes is not recorded here; it is recorded under account 560-c, Tires and Tubes for Pupil Transportation Vehicles. Rent for shelters is not recorded here; it is recorded under account 550, EXPENDITURES IN LIEU OF TRANSPORTATION.
- 560-i. **Miscellaneous Expenses for Pupil Transportation Operation and Maintenance.**—Expenditures for in-service training and other pupil transportation expenses which cannot be charged to a specific pupil transportation account.

OPERATION OF PLANT

600 Series

OPERATION OF PLANT consists of the housekeeping activities concerned with keeping the physical plant open and ready for use. It includes cleaning, disinfecting, heating, lighting, communications, power, moving furniture, handling stores, caring for grounds, and other such housekeeping activities as are repeated somewhat regularly on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass the repairs and replacements of facilities and equipment.

Recorded under this group of accounts are all current expenses for operation of plant for the school system, except direct ex-

penses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. (See DIRECT EXPENSES in Glossary.) This includes school plants, central administration offices, warehouses, garages (but not pupil transportation garages), maintenance shops, teacherages, student dormitories, and other such buildings.

With respect to housing for teachers (teacherages), and student dormitories, if rent or fees are collected, they are accounted for through clearing accounts and only net expenditures for operation are recorded here.

Investment properties are also handled through clearing accounts (see Clearing Account 1840, OPERATION OF INVESTMENT PROPERTIES), and only net expenditures for operation of plant are recorded here.

Direct expenses for operation of plant for pupil transportation services are recorded under the 500 Series, PUPIL TRANSPORTATION SERVICES, and for community services under the 1100 Series, COMMUNITY SERVICES.

Direct expenses for operation of plant for food services and student-body activities are recorded under the 900 Series, FOOD SERVICES, and the 1000 Series, STUDENT-BODY ACTIVITIES, respectively, if no reimbursement is expected from the operation of the activity. If reimbursement is expected, these direct expenses are recorded under clearing accounts, the 1700 Series, FOOD SERVICES OPERATION, and the 1810 Series, STUDENT-BODY ACTIVITIES.

610. SALARIES FOR OPERATION OF PLANT

Salaries of central office staff who are responsible for the systemwide administration of the building operation and maintenance program are not recorded under these accounts; they are recorded under ADMINISTRATION, account 110-n, Salaries for Administration of Buildings and Grounds.

610-a. *Salaries of Plant Engineers.*—The full-time, part-time, and prorated portions of salaries of personnel responsible for supervising plant operational staff servicing individual buildings or plants, when such supervision is restricted to a particular building or plant installation, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

- 610-b. *Salaries for Custodial Services.*—The full-time, part-time, and prorated portions of salaries of custodians, firemen, custodians' helpers, matrons, general utility men, dairymen, night watchmen, and other such personnel who sweep, clean, polish, mop, care for buildings and livestock, operate the heating and ventilating systems, and perform any other housekeeping duties, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.
- 610-c. *Salaries for Care of Grounds.*—The full-time, part-time, and prorated portions of salaries of personnel responsible for the care of grounds (not repair and upkeep), who perform such duties as: Rake, hoe, water, cut, and protect lawns; transplant, trim, and care for shrubbery and sodded play areas; and prepare, plant, and care for flower beds, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.
- 610-d. *Other Salaries for Operation of Plant.*—The full-time, part-time, and prorated portions of salaries of telephone switchboard operators, truck drivers, elevator operators, supervisors of warehouses, stock clerks, and other such personnel who operate a central store-room, secretarial assistants to plant operational personnel, and any other plant operation personnel whose salaries cannot be charged to accounts 610-a through 610-c, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

620. CONTRACTED SERVICES FOR OPERATION OF PLANT

Expenditures for operation-of-plant services provided by personnel who are not on the district payroll, including all related expenses covered by the contract, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Examples of the kinds of con-

tracted services recorded here are: Complete custodial services, partial custodial services such as washing windows and removing ashes and garbage, moving furniture and equipment, care of grounds, and laundry, dry cleaning, and linen service. Expenditures for moving portable structures are not recorded here; they are recorded under the 700 Series, MAINTENANCE OF PLANT.

630. HEAT FOR BUILDINGS

Expenditures for all coal, steam, electricity, gas, gasoline, fuel oil, and wood used for heating, including transportation costs involved in securing them, except direct heating expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. If electricity and gas are used for heating and other purposes, and if the bills cannot be divided between heat and other utilities, the expenditure is recorded under this account or account 640, UTILITIES, EXCEPT HEAT FOR BUILDINGS, depending upon major use.

640. UTILITIES, EXCEPT HEAT FOR BUILDINGS

640-a. *Water and Sewerage*.—Expenditures for water and for sewage disposal, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Expenditures for electric power for pumping the district's own water are not recorded here; they are recorded under account 640-b, Electricity.

640-b. *Electricity*.—Expenditures for electricity for artificial lighting and power, except for heating buildings, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Expenditures for electricity for heating buildings are recorded under account 630, HEAT FOR BUILDINGS. If electricity is used for heating and other purposes, and if the bill cannot be divided, the expenditure is recorded under this account or account 630, HEAT FOR BUILDINGS, depending upon major use.

- 640-c. *Gas*.—Expenditures for gas for any use other than heating buildings, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Expenditures for gas for heating buildings are recorded under account 630, HEAT FOR BUILDINGS. If gas is used for heating and other purposes, and if the bill cannot be divided, the expenditure is recorded under this account or account 630, HEAT FOR BUILDINGS, depending upon major use.
- 640-d. *Telephone and Telegraph*.—Expenditures for telephone and telegraph, including rental of telephone switchboards, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.
- 640-e. *Other Utilities*.—Expenditures for utilities that are not chargeable to another specific utility account, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Examples of such expenditures are those for coal, fuel oil, or wood used solely or primarily for heating water.

650. SUPPLIES FOR OPERATION OF PLANT, EXCEPT UTILITIES

Expenditures for supplies which are used in the operation of equipment are recorded under the function for which the equipment was used.

- 650-a. *Custodial Supplies*.—Expenditures for brooms, mops, soap, dusters, electrical fuses, electric light bulbs, paper towels, hand towels, bath towels, paper cups, toilet paper, and other such custodial supplies used by students and district employees, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

- 650-b. *Supplies for Operation of Vehicles.*—Expenditures for gasoline, lubricants, and other supplies used in the operation of vehicles by district employees for hauling supplies and equipment, and by the plant operation staffs, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Expenditures for tires, tubes, repairs, and replacements of such vehicles are recorded under the 700 Series, MAINTENANCE OF PLANT.
- 650-c. *Supplies for Care of Grounds.*—Expenditures for supplies used by district employees in the care of grounds, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Expenditures for regrading sites, re-seeding lawns, replacing shrubs, and repairing fences and walks are not recorded here; they are recorded under the 700 Series, MAINTENANCE OF PLANT.
- 650-d. *Other Supplies for Operation of Plant.*—Expenditures for office supplies used in the operation of a central storeroom, all flags, and any other supplies used by district employees for operation of plant which cannot be recorded under a specific account, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

660. OTHER EXPENSES FOR OPERATION OF PLANT

Expenditures for express, drayage, and freight which cannot be charged to the specific activity for which incurred; rental of operation-of-plant equipment; in-service training expenses other than salaries and supplies; and any other expenses incurred by district employees for operation of plant that cannot be recorded under a specific account, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

MAINTENANCE OF PLANT**700 Series**

MAINTENANCE OF PLANT consists of those activities that 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).

Concerning equipment, expenditures for repairs and for piece-for-piece replacements are recorded under **MAINTENANCE OF PLANT**, regardless of the relative value of the replaced item of equipment and its replacement. By piece-for-piece replacement is meant the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. For example, if a manual typewriter was replaced by an electric typewriter, the entire cost of the electric typewriter would be recorded under **MAINTENANCE OF PLANT**.

When there is a trade-in allowance on old equipment turned in toward new, or the replaced equipment is sold at a later time, the amount realized from the trade-in or sale is used to reduce the maintenance expenditure account under which the replacement expenditure was recorded. This can be done by abating directly or after accumulating abatements under account 1920, **ABATEMENTS**.

Expenditures for the initial or additional purchase of equipment are recorded under the 1200 Series, **CAPITAL OUTLAY**.

Expenditures for repairs and replacements of service systems and other built-in equipment are recorded under **MAINTENANCE OF PLANT** as repairs to buildings. Expenditures for the initial installation and extension of service systems and other built-in equipment in existing buildings are recorded under the 1200 Series, **CAPITAL OUTLAY**, as remodeling. (*See also Chapter 11 for discussion of BUILT-IN EQUIPMENT.*)

Expenditures for repairs to building structures which do not add to existing facilities are recorded under **MAINTENANCE OF PLANT**. As a general guide, if changes of partitions, roof structure, or walls are not involved, the expenditures are recorded under **MAINTENANCE OF PLANT**; if such changes are involved, the expenditures are recorded under the 1200 Series, **CAPITAL OUTLAY**, as remodeling.

Expenditures for repairs to grounds and repairs and replace-

ments of fixtures built into grounds are recorded under MAINTENANCE OF PLANT. Expenditures for improvements to grounds are recorded under the 1200 Series, CAPITAL OUTLAY.

Recorded under this group of accounts are all current expenses for MAINTENANCE OF PLANT for the school system, except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. (See DIRECT EXPENSES in Glossary.) This includes school plants, central administration offices, warehouses, garages (but not pupil transportation garages), maintenance shops, teacherages, student dormitories, and other such buildings.

With respect to housing for teachers or student dormitories, if rent or other fees are collected, they are handled through clearing accounts and only net expenditures for maintenance are recorded here.

Investment properties are also handled through clearing accounts (see CLEARING ACCOUNT 1840, OPERATION OF INVESTMENT PROPERTIES) and only net expenditures for maintenance are recorded here.

Direct expenses for maintenance of plant for pupil transportation services are recorded under the 500 Series, PUPIL TRANSPORTATION SERVICES, and for community services under the 1100 Series, COMMUNITY SERVICES.

Direct expenses for maintenance of plant for food services and student-body activities are recorded under the 900 Series, FOOD SERVICES, and the 1000 Series, STUDENT-BODY ACTIVITIES, respectively, if no reimbursement is expected from the operation of the activity. If reimbursement is expected, these direct expenses are recorded under clearing accounts, the 1700 Series, FOOD SERVICES OPERATION, and the 1810 Series, STUDENT-BODY ACTIVITIES.

Expenditures for repairs and replacements of school property (anything less than a total building loss) that is lost or damaged are recorded under MAINTENANCE OF PLANT; the replacement of a building which has been totally destroyed is recorded under the 1200 Series, CAPITAL OUTLAY. If, in the course of making repairs and replacements occasioned by loss or damage, additions to plant are made, the expenditures for such additions are recorded under the 1200 Series, CAPITAL OUTLAY.

If insurance adjustments are received for lost or damaged property, the receipts and expenditures for the repair or replacement of the property are handled through Clearing Account 1930, INSURANCE ADJUSTMENTS. At the end of the fiscal year,

the balance of the clearing account is recorded under the appropriate receipt or expenditure accounts. In recording the net expenditure, in such cases, it is prorated to each expenditure class in the same proportion as the gross expenditure was divided (*see* CLEARING ACCOUNT 1930).

Minor collections for loss or damage to school property are abated against the expenditures occasioned by such loss or damage either directly or after accumulating under account 1920, ABATEMENTS.

710. SALARIES FOR MAINTENANCE OF PLANT

Under this account are recorded the salaries of carpenters, painters, plumbers, electricians, groundskeepers, and similar personnel engaged in the maintenance of plant. When such personnel also serve other functions, their salaries are prorated to these accounts in proportion to the time spent on the repair and upkeep of buildings, ground, and equipment.

Salaries of central office staff who are responsible for the systemwide administration of the building operation and maintenance program are not recorded under these accounts; they are recorded under ADMINISTRATION, account 110-n, Salaries for the Administration of Buildings and Grounds.

710-a. *Salaries for the Upkeep of Grounds.*—The full-time, part-time, and prorated portions of salaries of district employees for services rendered in the upkeep of grounds, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Examples of the kinds of salaries recorded here are those for: Repairing and replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, sewers and irrigation ditches; and regrading sites, reseeding lawns, and replacing shrubs. Expenditures for the initial grading of sites for new buildings or additions to buildings, initial seeding of lawns, initial planting of shrubs, and initial installation of walks and fences are not recorded here; they are recorded under CAPITAL OUTLAY, account 1210-c, Improvements to Sites.

- 710-b. *Salaries for the Repair of Buildings.*—The full-time, part-time, and prorated portions of salaries of district employees for services rendered in the repair and upkeep of buildings, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Examples of the kinds of salaries recorded here are those for: Repainting woodwork, redecorating walls, resurfacing and refinishing floors, shingling, repainting ceilings, repairing foundations; repairing and replacing doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, wardrobes, venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and doorchecks; moving portable structures; and the maintenance of service systems which consists of the repair and replacement of such things as: Boilers, radiators, and ventilating ducts; electric lighting systems, bells, clocks, and intercommunication systems; sewers, toilets, fountains, water pipes, tanks, and bathroom furnishings; fire plugs, fire hoses, fire sprinkler systems, and fire escapes; and elevators.
- 710-c. *Salaries for the Repair of Equipment.*—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, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.
- 710-d. *Salaries for the Manufacture of Replacements of Equipment.*—The full-time, part-time, and prorated portions of salaries of district employees for services rendered in manufacturing replacements of equipment which are not built-in items, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

720. CONTRACTED SERVICES FOR MAINTENANCE OF PLANT**720-a. *Contracted Services for the Upkeep of Grounds.*—**

Expenditures, including labor and other expenses, for the repair and upkeep of grounds by personnel who are not on the payroll of the school district, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Upkeep of grounds consists of the following kinds of activities: Repairing and replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, sewers and irrigation ditches; and regrading sites, reseeding lawns, and replacing shrubs. Expenditures for the initial grading of sites for new buildings or additions to buildings, initial seeding of lawns, initial planting of shrubs, and initial installation of walks and fences are not recorded here; they are recorded under CAPITAL OUTLAY, account 1210-c, Improvements to Sites.

720-b. *Contracted Services for the Repair of Buildings.*—

Expenditures, including labor and other expenses, for the repair of buildings by personnel who are not on the payroll of the school district, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Repair of buildings consists of the following kinds of activities: Repainting woodwork, redecorating walls, resurfacing and refinishing floors, shingling, repainting ceilings, repairing foundations; replacing and repairing doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, wardrobes, venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards, and doorchecks; moving portable structures; and the maintenance of service systems which consists of the repair and replacement of such things as: Boilers, radiators and ventilating ducts; electric lighting systems, bells, clocks, and intercommunication systems; sewers, toilets, fountains, water pipes, tanks and bath-

room furnishings; fire plugs, fire hoses, fire sprinkler systems, and fire escapes; and elevators.

- 720-c. *Contracted Services for the Repair of Equipment.*—Expenditures, including labor and other expenses, for the repair and upkeep, by personnel who are *not* on the payroll of the school district, of equipment which is *not* a built-in item, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

730. REPLACEMENTS OF EQUIPMENT

- 730-a. *Replacements of Instructional Equipment.*—Expenditures for piece-for-piece replacements of instructional equipment which are *not* built-in items, and are manufactured by other than district employees. Instructional equipment is that which is purchased for use by pupils and instructional staff in the instructional program. Some examples of the kinds of instructional equipment are: Pupils', teachers', and principals' desks; and seats, chairs, tables, bookcases, workbenches, shop machinery and tools, musical instruments and stands, typewriters, business machines, phonographs, radios, motion picture projectors, sewing machines, refrigerators, science laboratory apparatus, driver education vehicles, farm trucks and tractors, farm livestock, physical education apparatus, motor vehicles for the instructional staff, and other equipment used in the instructional program. Expenditures for replacements of school library books are not recorded here; they are recorded under account 230-a, School Library Books. (*See also* chapter 11 for the distinction between supplies and equipment.)

- 730-b. *Replacements of Noninstructional Equipment.*—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 noninstructional function or activity such as: ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES, OPERATION OF PLANT,

and MAINTENANCE OF PLANT, except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

740. OTHER EXPENSES FOR MAINTENANCE OF PLANT

Under this account are recorded expenditures for materials and other expenses, except salaries, for maintenance of plant performed by school district employees, including supplies used in the operation of vehicles and other equipment used in the maintenance of plant.

740-a. *Other Expenses for the Upkeep of Grounds.*—Expenditures for materials, rental of equipment, and other incidental expenses, except salaries, for the repair and upkeep of grounds by school district employees, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Upkeep of grounds consists of the following kinds of activities: Repairing and replacing walks, fences, tennis courts, playground surfaces, lawn sprinkling systems, outside flagpoles, driveways, sewers and irrigation ditches; and regrading sites, reseeding lawns, and replacing shrubs. Expenditures for the initial grading of sites for new buildings or additions to buildings, initial seeding of lawns, initial planting of shrubs, and initial installation of walks and fences are not recorded here; they are recorded under CAPITAL OUTLAY, account 1210-c, Improvements to Sites.

740-b. *Other Expenses for the Repair of Buildings.*—Expenditures for materials, rental of equipment, repair parts, and other incidental expenses, except salaries, for the repair of buildings by school district employees, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Repair of buildings consists of the following kinds of activities: Repainting woodwork, redecorating walls, resurfacing and refinishing floors,

shingling, repainting ceilings, repairing foundations; repairing and replacing doors, windows, hardware, gutters, downspouts, window glass, window shades, stage curtains, drapes, and built-in equipment such as lockers, cabinets, wardrobes, venetian blinds, swimming pool filtration equipment, soap and towel dispensers, bulletin boards and doorchecks; moving portable structures; and the maintenance of service systems which consists of the repair and replacement of such things as: Boilers, radiators and ventilating ducts; electric lighting systems, bells, clocks, and intercommunication systems; sewers, toilets, fountains, water pipes, tanks, and bathroom furnishings; fire plugs, fire hoses, fire sprinkler systems, and fire escapes; and elevators.

740-c. *Other Expenses for the Repair of Equipment.*—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, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. Expenditures for the repair of school library books are not recorded here; they are recorded under account 230-a, School Library Books.

740-d. *Other Expenses for the Manufacture of Replacements of Equipment.*—Expenditures for materials and other incidental expenses, except salaries, incurred by district employees in manufacturing replacements of equipment which are not built-in items, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

FIXED CHARGES

800 Series

FIXED CHARGES are expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts.

810. SCHOOL DISTRICT CONTRIBUTIONS TO EMPLOYEE RETIREMENT

- 810-a. *State, County, or Local Retirement Funds.*—All expenditures by the school district to funds which have been established by the State, county, local school district, or municipality, and have been built up through contributions from participants and other sources for the purpose of making payments (either on an annuity basis or in lump sum) to those who retire from service in the educational system by reason of age, disability, or length of service. Employees' salary deductions for retirement funds are recorded under the appropriate salary accounts.
- 810-b. *Social Security.*—All expenditures by the school district to social security. Employees' salary deductions for social security are recorded under the appropriate salary accounts.
- 810-c. *Pension Payments.*—All expenditures for pensions paid directly to individuals from appropriations or to a pension fund. A pension system is a free retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments (either in a lump sum or in the form of an annuity) from funds to which they have not contributed.

820. INSURANCE AND JUDGMENTS

If the school district is on the cash basis of accounting, a total premium payment is recorded under this account, regardless of whether or not it applies beyond the current fiscal year.

If the school district is on the accrual basis of accounting, only the part of the premium applicable to the current fiscal year is recorded under this account. Clearing Account 1530, PREPAID INSURANCE PREMIUMS, is used to record the part of the premium applicable beyond the current fiscal year. See the definition of account 1530 for the treatment in this case.

- 820-a. *Property Insurance.*—Expenditures for all forms of insurance covering the loss of, or damage to, property of the school district from fire, theft, storm, or any other cause, except pupil transportation insurance. Also recorded here are costs for appraisals of

property for insurance purposes. Premiums for pupil transportation insurance are recorded under account 540, PUPIL TRANSPORTATION INSURANCE.

- 820-b. **Employee Insurance.**—Expenditures for life insurance coverage of employees, workmen's compensation, contributions to any State fund for injured employees, and any other sickness or accident coverage of personnel employed by the school district. Also recorded here are any expenditures (not judgments) made in lieu of employee insurance.
- 820-c. **Liability Insurance.**—Expenditures for insurance coverage of the school district, or its officers, against losses resulting from judgments awarded against the district, except pupil transportation insurance. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance. Payments of judgments awarded against the school district and not covered by insurance are recorded under account 820-e, Judgments Against the School District. Liability insurance premiums for the pupil transportation program are recorded under account 540, PUPIL TRANSPORTATION INSURANCE.
- 820-d. **Fidelity Bond Premiums.**—Expenditures for any bonds guaranteeing the school district against losses resulting from the actions of the treasurer, employees, or other persons of the district. Also recorded here are any expenditures (not judgments) made in lieu of fidelity bonds.
- 820-e. **Judgments Against the School District.**—Expenditures from current funds for all judgments (except as indicated) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school district resulting from failure to pay bills or debt service, are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Legal expenses for defending against judgments are not recorded here; they are recorded under ADMINISTRATION, accounts 110-f, Salaries for Legal Services, and 130-f, Other Expenses for Legal Serv-

ices, or account 120, CONTRACTED SERVICES FOR ADMINISTRATION.

830. RENTAL OF LAND AND BUILDINGS

Recorded under this account are expenditures for the rental of land and buildings, for all purposes except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES. (See DIRECT EXPENSES in Glossary.)

Direct expenses for rent for pupil transportation services are recorded under account 560-h, Rent for Pupil Transportation, and for community services under the 1100 Series, COMMUNITY SERVICES.

Direct expenses for rent for food services and student-body activities are recorded under the 900 Series, FOOD SERVICES, and the 1000 Series, STUDENT-BODY ACTIVITIES, respectively, if no reimbursement is expected from the operation of the activity. If reimbursement is expected, these direct expenses are recorded under clearing accounts, the 1700 Series, FOOD SERVICES OPERATION, and the 1810 Series, STUDENT-BODY ACTIVITIES.

Expenditures for the rental of equipment are recorded under the function for which the equipment is used.

If the school district is on the cash basis of accounting, a total rental payment is recorded under this account, regardless of whether or not it applies beyond the current fiscal year.

If the school district is on the accrual basis of accounting, only the part of the rent applicable to the current fiscal year is recorded under this account. Clearing Account 1540, PREPAID RENT, is used to record the part of the premium applicable beyond the current fiscal year. See the definition of account 1540 for the treatment in this case.

830-a. *Rent for Land and Buildings for Instructional Purposes.*—Expenditures for rent for nonpublicly-owned school buildings, classroom space, school playground sites, athletic fields, school building sites, and school auditorium and gymnasium facilities. Installment payments to schoolhousing authorities or similar agencies, or other installment payments which ultimately result in the acquisition of property are not

recorded here; payments to schoolhousing authorities or similar agencies are recorded under the 1300 Series, DEBT SERVICE, and other installment payments for the acquisition of property are recorded under the 1200 Series, CAPITAL OUTLAY.

830-b. *Rent for Land and Buildings for Noninstructional Purposes.*—Expenditures for rent for land and buildings for central administrative offices, warehouses, garages, maintenance shops, and for any other non-instructional function or activity except direct expenses for PUPIL TRANSPORTATION, FOOD SERVICES, STUDENT-BODY ACTIVITIES, and COMMUNITY SERVICES.

840. INTEREST ON CURRENT LOANS

Payments of interest on money borrowed and paid back during the same fiscal year. Interest on registered warrants is also recorded here. Tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes. Other interest expenditures are not recorded here; they are recorded under accounts 1320, INTEREST ON DEBT, 1340-b, Interest to Public Schoolhousing Authority, or 1560-b-2, Expenditures from sinking funds for interest on bonds.

850. OTHER FIXED CHARGES

Expenditures for special assessments against the school district for the maintenance and operation of nonschool property, any losses resulting from the sale of securities purchased prior to the current fiscal year, and any other expenses of a generally recurrent nature which are allocable to pupil cost and cannot be recorded under other current expense accounts. Refunds of taxes, refunds of tuition, refunds of transportation charges, and any other refunds which the school district makes on money received *prior* to the current fiscal year are also recorded here. Such refunds which the school district makes on money received *during* the current fiscal year are not recorded here; they are abated against the appropriate receipt account, either directly or after accumulating under Clearing Account 1920, ABATEMENTS. Special assessments against the school district for capital improvements such as streets, curbs, and drains are not recorded here; they are

recorded under CAPITAL OUTLAY, account 1210-c, Improvements to Sites. Any taxes levied against the school district for services rendered to the district by some other school administrative unit, or payments of tuition and transportation fees to other school districts are not recorded here; they are recorded under the 1400 Series, OUTGOING TRANSFER ACCOUNTS.

FOOD SERVICES AND STUDENT-BODY ACTIVITIES

900-1000 Series

Basically, there are three different methods by which FOOD SERVICES and STUDENT-BODY ACTIVITIES may be financed: (1) Entirely by revenue produced through the activity itself, (2) partly by direct expenditures from appropriations or tax money and partly by revenue produced through the activity itself, and (3) entirely by direct expenditures from appropriations or tax money. The manner in which this group of accounts is utilized is dependent upon the method of financing and whether or not separate funds are established for these activities.

900. FOOD SERVICES

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

If the food services program is financed wholly or partly by revenue produced through the operation of the program, the gross expenditures for FOOD SERVICES for which total or partial reimbursement is to be received (from sale of lunches or State and Federal grants) and the revenue from the operation of the program are handled through CLEARING ACCOUNTS, Series 1700, FOOD SERVICES OPERATION.

Direct expenses for FOOD SERVICES for community activities are not recorded under this account; they are recorded under the 1100 Series, COMMUNITY SERVICES.

910. SALARIES FOR FOOD SERVICES

The full-time salaries and prorated portions of salaries appropriated for food services for which no reimbursement is to be received (either from receipts from lunch sales or State and Federal school-lunch grants). This

includes such salaries of supervisors, nutritionists, cooks, food servers, secretaries, clerks, bookkeepers, cashiers, and other such personnel in the food services program; and direct expenses for such salaries of OPERATION and MAINTENANCE OF PLANT personnel for food services. (See DIRECT EXPENSES in Glossary.)

920. OTHER EXPENSES FOR FOOD SERVICES

Expenditures from money appropriated for food services for which no reimbursement is to be received (either from receipts from lunch sales or State and Federal school-lunch grants) for current expense items such as food, office supplies, travel, and direct expenses, other than salaries, for OPERATION and MAINTENANCE OF PLANT and RENT for food services. (See DIRECT EXPENSES in Glossary.) The cost of providing free meals as such is not recorded here as an item of expenditure because such costs are already distributed among the salary and expense accounts.

930. EXPENDITURES TO COVER DEFICIT OF A SEPARATE FOOD SERVICES FUND OR ACCOUNT

The excess of gross food-service expenditures for which total or partial reimbursement is expected (from the sale of lunches or State and Federal school-lunch grants), over the actual reimbursement received from the sale of lunches and State and Federal school-lunch grants. This net expenditure is recorded here at the end of the year, and is obtained from the Clearing Accounts, 1700 Series, FOOD SERVICES OPERATION.

1000. STUDENT-BODY ACTIVITIES

STUDENT-BODY ACTIVITIES are 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.

If a student-body activity is financed wholly or partly by revenue produced through the operation of the activity, the gross expenditures for the activity for which total or partial reimbursement is to be received (from fees or similar sources) and the revenue from the operation of the activity

are handled through CLEARING ACCOUNTS, Series 1810, STUDENT-BODY ACTIVITIES.

1010. SALARIES FOR STUDENT-BODY ACTIVITIES

The full-time salaries and prorated portions of salaries appropriated for student-body activities for which no reimbursement is to be received (from fees or other such sources) including any direct expenses for such salaries of OPERATION and MAINTENANCE OF PLANT personnel for student-body activities. (See DIRECT EXPENSES in Glossary.)

1020. OTHER EXPENSES FOR STUDENT-BODY ACTIVITIES

Expenditures from money appropriated for student-body activities for which no reimbursement is to be received (from fees or other such sources) for current expense items such as supplies, travel, and direct expenses, other than salaries, for OPERATION and MAINTENANCE OF PLANT and RENT for student-body activities. (See DIRECT EXPENSES in Glossary.)

1030. EXPENDITURES TO COVER DEFICITS OF STUDENT-BODY ACTIVITIES FUNDS OR ACCOUNTS

The excess of gross student-body activity expenditures for which total or partial reimbursement is expected (from fees or other such source), over the actual reimbursement received from fees or other such source. This net expenditure is recorded here at the end of the year, and is obtained from the Clearing Accounts, 1810 Series, STUDENT-BODY ACTIVITIES.

COMMUNITY SERVICES

1100 Series

COMMUNITY SERVICES are those services provided by the school district for the community as a whole, or some segment of the community, excluding public school and adult education programs operated by the school district.

Under this group of accounts are recorded all expenditures for current expense items that are direct expenses for COMMUNITY SERVICES, except school district contributions to retirement funds, and insurance. These two expenses are recorded under the

800 Series, FIXED CHARGES. (See DIRECT EXPENSES in Glossary.)

The salaries to be recorded under these accounts consist of three types: (1) The prorated portions of the normal salaries of regular day school employees, for example, a janitor who works at night cleaning up a school building may be relieved of such duties for a few hours on different evenings to open up and look after facilities being used by some community activity, in which case a portion of his salary is recorded under these accounts in proportion to the time devoted to the community activity; (2) the additional salaries paid to regular day school employees for community services, for example, the janitor of a high school building may be required to open the building in the evening and to close up after some meeting in the building, in which case the extra salary paid him for such services is recorded under these accounts; and (3) the salaries of persons employed specifically for some community activity, for example, a full-time or part-time playground director.

Salaries of central office staff who have been assigned specific responsibility for the administration of COMMUNITY SERVICES are also recorded under these accounts, but salaries of the general staff, such as the superintendent of schools, who are responsible for the general supervision of the entire affairs of the school district are not recorded under these accounts.

1110. RECREATION.

Under this account, 1110, are recorded the direct expenses for all recreational activities that are not considered part of the regular instructional program or student-body activity program.

1110-a. *Salaries for Community Recreational Activities.*—

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.

1110-b. *Other Expenses for Community Recreational Activities.*—

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, except salaries, district contributions to retirement systems, and insurance.

1120. CIVIC ACTIVITIES

Under this account, 1120, are recorded direct expenses for meetings of citizens, parent-teachers' associations, public forums and lectures, civil defense planning, and other civic-center activities.

1120-a. *Salaries for Civic Activities.*—The full-time, part-time, and prorated portions of salaries for directors or supervisors of civic centers and assistants, custodians, maintenance staff, and any other salaries that are direct expenses for civic-center activities.

1120-b. *Other Expenses for Civic Activities.*—Expenditures for supplies; telephone, heat, electricity, and other operation of plant expenses; maintenance of plant expenses; rent; travel expenses; and other direct expenses for civic-center activities, except salaries, district contributions to retirement systems, and insurance.

1130. PUBLIC LIBRARIES

This account, 1130, is primarily for use in those communities where the local public library is operated by the school district. In such cases, expenditures for current expense items from public school funds for the public library are recorded under this account.

In some communities, the school library may also be open to the public after school hours, raising a question as to the extent that the expenditures for the school library should be prorated between the school library accounts and this group of accounts. The recommended solution to this question is to record under this account, 1130, the direct additional costs for providing library services to the community as a whole. For example, if the school library is open evenings for general community use, the additional

salaries paid to personnel (librarians, janitors, etc.) who are required to be on duty on those evenings, would be recorded under this group of accounts, as well as expenditures for light, heat, etc., for evening use of the school library. If the general public also uses the school library during the time school is in session, and special provisions are made to accommodate the general public, expenditures for such provisions are also recorded under account 1130.

1130-a. *Salaries for Public Libraries.*—The full-time, part-time, and prorated portions of salaries for librarians and their assistants, operation and maintenance of plant staffs, book binding and repairing, and any other salaries that are direct expenses for providing library services to the general public.

1130-b. *Books, Periodicals, and Newspapers for Public Libraries.*—Expenditures for replacements of and regular additions to books, and expenditures for periodicals and newspapers for public libraries. A periodical is a publication appearing at regular intervals of less than a year and continuing for an indefinite period. Expenditures for books for equipping a new public library or addition are not recorded here; they are recorded under CAPITAL OUTLAY, account 1230-i, Equipment for Community Services.

1130-c. *Other Expenses for Public Libraries.*—Expenditures for supplies, audiovisual materials, rent, utilities, book binding, and other direct expenses for the operation and maintenance of public library services, except salaries, books, periodicals, newspapers, district contributions to retirement systems, and insurance.

1140. CUSTODIAL AND DETENTION CARE OF CHILDREN

Under this account, 1140, are recorded direct expenses incurred in connection with the custodial and detention care of children in residential or day schools, and child care centers. Expenditures for school services to children in residential schools that are a part of or directly related to the regular instructional program of the school district are not recorded here when the attendance of such chil-

dren at school is included in the attendance figures for the school district; such expenditures are recorded under the same accounts as the expenditures for school services for the pupils in regular day schools.

- 1140-a. *Salaries for the Custodial and Detention Care of Children.*—The full-time, part-time, and prorated portions of salaries that are direct expenses for the custodial and detention care of children.
- 1140-b. *Other Expenses for the Custodial and Detention Care of Children.*—Expenditures for food and other supplies; utilities and other operation of plant expenses; maintenance of plant expenses; rent; and other direct expenses for the custodial and detention care of children, except salaries, district contributions to retirement systems, and insurance.

1150. WELFARE ACTIVITIES

Under this account, 1150, are recorded direct expenses incurred in connection with the provision of aid to indigent children (whether pupils in public or nonpublic schools or not) and adults, when such aid is restricted to indigent persons. Also recorded under this account are any expenditures for disaster relief.

- 1150-a. *Salaries for Welfare Activities.*—The full-time, part-time, and prorated portions of salaries that are direct expenses for welfare activities.
- 1150-b. *Other Expenses for Welfare Activities.*—Expenditures for supplies and other direct expenses for welfare activities, except salaries, district contributions to retirement systems, and insurance.

1160. NONPUBLIC SCHOOL PUPILS

In some States, certain expenditures from public school funds for pupils in nonpublic schools may be authorized. Where such expenditures are authorized, they are recorded under this account, 1160. Additional accounts may be established under this heading for any services provided nonpublic school pupils that are not indicated.

1161. INSTRUCTIONAL SERVICES FOR NONPUBLIC SCHOOL PUPILS

1161-a. *Textbooks for Nonpublic School Pupils.*—Expenditures for textbooks furnished free to pupils in nonpublic schools or in certain grades or classes of nonpublic schools. Expenditures for textbooks furnished free to indigent pupils only are not recorded here; they are recorded under account 1150-b, Other Expenses for Welfare Activities.

1161-b. *Other Expenses for Instructional Services for Nonpublic School Pupils.*—Expenditures for school supplies and any other instructional services furnished free to pupils in nonpublic schools or in certain grades or classes of nonpublic schools. Expenditures for school supplies furnished free to indigent pupils only are not recorded here; they are recorded under account 1150-b, Other Expenses for Welfare Activities. Tuition payments to nonpublic schools, where authorized, are not recorded here; they are recorded under account 1430-a, Tuition to Private Nonsectarian Schools.

1162. ATTENDANCE AND HEALTH SERVICES FOR NONPUBLIC SCHOOL PUPILS

1162-a. *Attendance Services for Nonpublic School Pupils.*—Expenditures for salaries, supplies, and other direct expenses incurred in connection with providing attendance services to nonpublic school pupils.

1162-b. *Health Services for Nonpublic School Pupils.*—Expenditures for salaries, supplies, and other direct expenses incurred in connection with providing health services to nonpublic school pupils.

1163. TRANSPORTATION SERVICES FOR NONPUBLIC SCHOOL PUPILS

Expenditures for salaries, supplies, and other direct expenses incurred in connection with pro-

viding transportation for nonpublic school pupils, including expenditures for transporting nonpublic school pupils by contract with private carriers, by public carriers, and payments in lieu of transportation, such as room and board near the school. If a private carrier transports both public and nonpublic school pupils, the amount of the contract is prorated between this account and account 520, **CONTRACTED SERVICES AND PUBLIC CARRIERS**, on the basis of number of pupils assigned to the vehicle. When it is not possible to charge expenditures to this account regularly, they are prorated at the end of the year or other regular reporting period. (See Chapter 8, **PRORATING EXPENDITURES**.)

CAPITAL OUTLAY

1200 Series

CAPITAL OUTLAY expenditures are those which result in the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Expenditures for preliminary studies to provide information for a bond election are considered a cost for the bond election and recorded under **ADMINISTRATION**, account 110-d, **Salaries for School Elections**, or 130-d, **Other Expenses for School Elections**.

The salaries and other expenses of school district employees, such as architects and engineers, who are hired or assigned to capital improvement projects are recorded under **CAPITAL OUTLAY**. Where this occurs, school districts may wish to maintain separate subaccounts for salaries and subaccounts for other expenses under the accounts listed below.

Expenditures for all repairs to building structures that do not add to existing facilities are recorded under the 700 Series, **MAINTENANCE OF PLANT**, rather than **CAPITAL OUTLAY**. As a general guide concerning repairs to building structures, if changes of partitions, roof structure, or walls are *not* involved, the expenditures are recorded under the 700 Series, **MAINTENANCE OF PLANT**; if such changes are involved, the expendi-

tures are recorded under the 1200 Series, CAPITAL OUTLAY, as remodeling.

Expenditures for the initial installation and extension of service systems and other built-in equipment in existing buildings are recorded under CAPITAL OUTLAY. Expenditures for repairs and replacements of service systems and other built-in equipment are recorded under the 700 Series, MAINTENANCE OF PLANT, as repairs to buildings.

Expenditures for the replacement of a building which has been totally destroyed are recorded under CAPITAL OUTLAY. Expenditures for the repair and replacement of school property (anything less than a total building loss) which is lost or damaged are recorded under the 700 Series, MAINTENANCE OF PLANT, except that any additions to plant are recorded under CAPITAL OUTLAY.

If insurance adjustments are received for lost or damaged property, the receipts and expenditures for the repair or replacement of the property are handled through Clearing Account 1930, INSURANCE ADJUSTMENTS. At the end of the fiscal year, the balance of the clearing account is recorded under the appropriate receipt or expenditure account. In recording the net expenditure in such cases, it is prorated to each expenditure class in the same proportion as the gross expenditure was divided. (See CLEARING ACCOUNT 1930.)

Minor collections for loss or damage to school property are abated against the expenditures occasioned by such loss or damage, either directly or after accumulating under account 1920, ABATEMENTS.

Concerning equipment, only expenditures for initial or additional equipment are recorded under CAPITAL OUTLAY. Expenditures for repairs, and for piece-for-piece replacements are recorded under the 700 Series, MAINTENANCE OF PLANT, regardless of the relative value of the replaced item of equipment and its replacement. By piece-for-piece replacement is meant the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way.

Capital outlay expenditures may be made from the proceeds of current revenue or the sale of bonds, and also include installment or lease payments on property (except interest) that have a terminal date and result in the acquisition of property. Although payments to public schoolhousing authorities or similar agencies have certain characteristics of CAPITAL OUTLAY, they are not recorded under CAPITAL OUTLAY accounts. Such pay-

ments are recorded under DEBT SERVICE, account 1340, EXPENDITURES TO SCHOOLHOUSING AUTHORITY OR SIMILAR AGENCY, in order to minimize the danger of duplication in consolidated capital outlay figures for States in which public schoolhousing authorities or similar agencies exist. That is, at the time a building is erected, the expenditures made by the authority are CAPITAL OUTLAY. If the school district payments to the authority are also classed as CAPITAL OUTLAY, there would be duplication when total capital outlay figures for the State are compiled. For this reason, the payments to the authority are recorded under DEBT SERVICE.

Separate building funds and capital reserve funds may be established for accumulating money for future construction, or for handling payments for construction in progress. The accounts listed below are for use with such funds as well as with the general fund. Transfers of money between the general fund and these separate building and capital reserve funds are not recorded as expenditures of the school district; such transfers are recorded under account 1940, INTERFUND TRANSFERS.

1210. SITES

- 1210-a. *Professional Services for Sites.*—Expenditures for drawings, specifications, and other fees directly related to the acquisition and improvement of sites, such as landscape architects' fees, appraisal fees, search and title insurance, site surveys, and condemnation proceedings.
- 1210-b. *Sites and Site Additions.*—Expenditures for the purchase of land, excluding expenses for professional services. (See account 1210-a, Professional Services for Sites.)
- 1210-c. *Improvements to Sites.*—Expenditures for the improvement of new and old sites and adjacent ways, consisting of such work as: Grading, landscaping, seeding and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains, and installing hydrants; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground

apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the school district for capital improvements such as streets, curbs, and drains are also recorded here. Expenditures for professional services are not recorded here; they are recorded under account 1210-a, Professional Services for Sites.

1220. BUILDINGS

Construction costs for buildings and additions consist of all expenditures for general construction, advertisements for contracts, payments on contracts for construction, installation of plumbing, heating, lighting, ventilating, and electrical systems; built-in lockers, elevators, and other equipment built into buildings; architectural and engineering services, legal services, and travel expenses incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with the planning and construction of buildings or additions to buildings.

Expenditures for preliminary studies made prior to the time that definite authority has been given to proceed with a construction project are not recorded here; they are recorded under the 100 Series, ADMINISTRATION. However, if authority to proceed is received within the same fiscal year that the expenditure was made, and if the expenditure can be definitely assigned to a construction project, it should be transferred from ADMINISTRATION to CAPITAL OUTLAY.

If districts have separate buildings other than school buildings, such as administration buildings or warehouses, they may wish to keep subaccounts for such buildings under accounts 1220-a, 1220-b, and 1220-c.

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

1220-b. *New Buildings and Building Additions.*—Expenditures for the contract for and purchase of buildings being constructed under school board order or agreement; also expenditures for outright purchase of buildings already standing, including installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public schoolhousing authorities or similar agencies. Expenditures for the construction of additional pupil transportation shelters are also recorded here. Payments of principal and interest to schoolhousing authorities or similar agencies are recorded under DEBT SERVICE, account 1340, EXPENDITURES TO PUBLIC SCHOOLHOUSING AUTHORITIES OR SIMILAR AGENCIES. Expenditures for professional services are not recorded here; they are recorded under account 1220-a, Professional Services for Buildings.

1220-c. *Remodeling.*—Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings. Remodeling or improvement of buildings usually takes place within the existing floor area, whereas a building addition extends the floor area. Repairs to buildings and repairs and replacements of service systems are recorded under the 700 Series, MAINTENANCE OF PLANT. Expenditures for professional services are not recorded here; they are recorded under account 1220-a, Professional Services for Buildings.

1230. EQUIPMENT

Under this group of accounts are recorded expenditures for initial or additional items of equipment, such as furniture, furnishings, machinery, and vehicles, that are not integral parts of the building or building service.

Expenditures for repairs and for piece-for-piece replacements of equipment are not recorded here; they are recorded under the 700 Series, MAINTENANCE OF PLANT. See also the discussion under CAPITAL OUTLAY, 1200 Series, and MAINTENANCE OF PLANT, 700 Series. For distinctions between supplies and equipment, see chapter 11.

Expenditures for initial or additional built-in equipment which is an integral part of the building or building service are not recorded under these accounts; they are recorded under account 1220-b, New Buildings and Building Additions, or 1220-c, Remodeling.

1230-a. *Professional Services for Equipment.*—Expenditures for specifications and other fees directly related to the acquisition of additional equipment.

1230-b. *Equipment for Administration.*—Expenditures for initial or additional furniture and equipment for central administrative offices whether housed in school buildings, separate administration buildings, or otherwise. Following are some examples of the kinds of equipment for which expenditures are recorded here: Desks, chairs, bookcases, dictating machines, typewriters, business machines, motor vehicles, and file cabinets. Expenditures for operation of plant and maintenance of plant equipment are recorded under accounts 1230-f, Equipment for Operation of Plant, and 1230-g, Equipment for Maintenance of Plant, respectively.

1230-c. *Equipment for Instruction.*—Expenditures for initial or additional furniture and equipment for instruction. Instructional equipment is that which is used by pupils and instructional staff in the instructional program and is not a built-in item. Some examples of the kinds of instructional equipment are: Pupils', teachers', and principals' desks; and seats, chairs, tables, bookcases, workbenches, shop machinery and tools, musical instruments and stands, typewriters, business machines, phonographs, radios, motion picture projectors, sewing machines, refrigerators, science laboratory

apparatus, driver education vehicles, farm trucks and tractors, farm livestock, physical education apparatus, motor vehicles for the instructional staff, and other equipment used in the instructional program. Also recorded here are expenditures for library books for a new school library, and material accessions involving an expansion of the school library. Expenditures for ordinary current additions of school library books and books for public libraries are not recorded here; they are recorded under account 230-a, School Library Books, and account 1130-b, Books, Periodicals, and Newspapers for Public Libraries, respectively. Expenditures for books for a new public library and large or special supplementary additions to existing public libraries are recorded under account 1230-i, Equipment for Community Services.

- 1230-d. ***Equipment for Attendance and Health Services.***—Expenditures for initial or additional furniture and equipment, including motor vehicles, used for attendance and health services.
- 1230-e. ***Equipment for Pupil Transportation.***—Expenditures for initial or additional pupil transportation vehicles, equipment for such vehicles, and equipment for pupil transportation garages.
- 1230-f. ***Equipment for Operation of Plant.***—Expenditures for initial or additional equipment used in the operation of plant, including such equipment for central warehouses or storerooms. Expenditures for motor vehicles used by the operation of plant staff, and any other motor vehicles and other equipment which are not purchased for some specific function or activity are also recorded here. Expenditures for initial or additional equipment for PUPIL TRANSPORTATION and COMMUNITY SERVICES are not recorded here; they are recorded under account 1230-e, Equipment for Pupil Transportation, and 1230-i, Equipment for Community Services, respectively.
- 1230-g. ***Equipment for Maintenance of Plant.***—Expenditures for initial or additional equipment used in

maintenance of plant including such equipment for central maintenance shops and warehouses. Expenditures for such equipment for PUPIL TRANSPORTATION and COMMUNITY SERVICES are not recorded here; they are recorded under accounts 1230-e, Equipment for Pupil Transportation, and 1230-i, Equipment for Community Services, respectively.

1230-h. ***Equipment for Food Services and Student-Body Activities.***—Expenditures from money appropriated for which no reimbursement is to be received (from fees or other sources) for initial or additional furniture and equipment, including motor vehicles, used for the food services program or student-body activities. If reimbursement is expected, expenditures for equipment are recorded under clearing accounts, the 1700 Series, FOOD SERVICES OPERATION, and the 1810 Series, STUDENT-BODY ACTIVITIES. Expenditures for food services equipment for COMMUNITY SERVICES are not recorded here; they are recorded under account 1230-i, Equipment for Community Services.

1230-i. ***Equipment for Community Services.***—Expenditures for initial or additional furniture and equipment, including motor vehicles, for community services. Examples of expenditures recorded here are those for: Office, custodial, and maintenance furniture and equipment for public libraries and community civic centers; playground equipment; and tables, chairs, ranges, refrigerators, and dishwashers for community recreation centers.

1230-j. ***Equipment for Investment Property.***—Expenditures for initial or additional furniture and equipment for property that has been acquired as an investment to produce revenue to aid in the support of the schools.

DEBT SERVICE FROM CURRENT FUNDS**1300 Series**

DEBT SERVICE consists of expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans (money borrowed and paid back during the same fiscal year).

The only debt service expenditures recorded under this group of accounts, 1300 Series, are those from current funds. Current funds consist of 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. Payments from sinking funds and refunding of bonds are handled through CLEARING ACCOUNTS.

A sinking fund is a fund which has been set aside or invested for the definite purpose of meeting payments of 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. Payments from current funds *into* such sinking funds are considered as debt service from current funds and recorded under account 1330, AMOUNTS PAID INTO SINKING FUNDS, because the money involved in such transfers into sinking funds is no longer available for general use.

It should be noted that a fund established for handling the proceeds of annual revenue for interest on and retirement of serial bonds is not a sinking fund. Payments *into* such funds are interfund transfers and not expenditures. Payments *from* such bond and interest funds are payments from current funds and, therefore, recorded under account 1310-a, Expenditures from Current Funds to Retire Serial Bonds, and 1320-a, Expenditures from Current Funds for Interest on Bonds. Payments to serial bond interest and redemption funds are recorded under Clearing Account 1940, INTERFUND TRANSFERS. Payments *from* sinking funds are recorded under Clearing Account 1560, SINKING FUND ACCOUNT.

Refunding of bonds means selling new bonds in order to retire old bonds. It eliminates one liability through the assumption of another. Such transactions are handled through Clearing Account 1910, REFUNDING BONDS. Notes or other loans may also be refunded in the same manner.

Money borrowed and paid back during the same fiscal year is handled through Clearing Account 1610, CURRENT AND

SHORT-TERM LOANS, and interest on such loans is recorded under FIXED CHARGES, account 840, INTEREST ON CURRENT LOANS.

1310. PRINCIPAL OF DEBT

- 1310-a. *Expenditures from Current Funds To Retire Serial Bonds.*—Expenditures from current funds to retire serial bonds, regardless of the purpose for which the bonds were issued. Expenditures for interest on serial bonds are not recorded here; they are recorded under account 1320-a, Expenditures from Current Funds for Interest on Bonds. Expenditures from sinking funds for term bonds are not recorded here; they are recorded under Clearing Account 1560, SINKING FUND ACCOUNT.
- 1310-b. *Expenditures from Current Funds To Retire Short-term Loans.*—Expenditures for the principal of loans which extend for a period of 5 years or less from the date the loan was obtained and are not paid back during the fiscal year in which obtained. Expenditures for principal on current loans (money borrowed and paid back during the same fiscal year) and short-term loans are first recorded under Clearing Account 1610, CURRENT AND SHORT-TERM LOANS. This account (1310-b) is only used to record the excess of money paid out during the fiscal year on the principal of current and short-term loans (account 1610-b) over the money received from current and short-term loans during the fiscal year (account 1610-a). Tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.
- 1310-c. *Expenditures from Current Funds To Retire Long-term Loans.*—Expenditures for the principal of loans which extend for more than 5 years from the date the loan was obtained and are not secured by serial or term bonds. Lease-purchase and installment-purchase payments are not re-

corded here. Payments to public schoolhousing authorities or similar agencies are recorded under account 1340, EXPENDITURES TO PUBLIC SCHOOLHOUSING AUTHORITY OR SIMILAR AGENCY. For other lease-purchase and installment-purchase arrangements, principal payments are recorded under CAPITAL OUTLAY and interest payments are recorded under 1320-b, Expenditures from Current Funds for Interest on Short-term Loans, or 1320-c, Expenditures from Current Funds for Interest on Long-term Loans.

- 1310-d. *Warrants or Bills Payable of Preceding Fiscal Years.*—If not allocated and charged to the preceding fiscal year, such expenditures as these are allocated to the appropriate expenditure accounts for the current fiscal year according to the purpose of the expenditure. They are recorded here only when such allocation is impossible. Judgments against the school district resulting from failure to pay bills are handled in the same manner as warrants or bills payable of preceding fiscal years. Legal expenses connected with defending against such judgments are recorded under the 100 Series, ADMINISTRATION. Interest connected with the payment of such warrants or bills is recorded under FIXED CHARGES, account 840, INTEREST ON CURRENT LOANS.

1320. INTEREST ON DEBT

- 1320-a. *Expenditures from Current Funds for Interest on Bonds.*—Expenditures from *current funds* for interest on serial bonds, and term bonds, if any, including any money paid *into* sinking funds specifically for interest.
- 1320-b. *Expenditures from Current Funds for Interest on Short-term Loans.*—Expenditures for interest on loans which extend for a period of 5 years or less from the date the loan was obtained and are not paid back during the fiscal year in which obtained. Also recorded here are expenditures for interest connected with lease-purchase and installment-

purchase arrangements which extend for 5 years or less and beyond the end of the fiscal year in which the first payment was made. Expenditures for interest connected with lease-purchase and installment-purchase arrangements which extend for more than 5 years are recorded under account 1320-c, Expenditures from Current Funds for Interest on Long-term Loans. Interest payments to schoolhousing authorities or similar agencies are recorded under account 1340-b, Expenditures for Interest to a Public Schoolhousing Authority. Interest payments on registered warrants and on money borrowed and paid back during the same fiscal year are not recorded here; they are recorded under FIXED CHARGES, account 840, INTEREST ON CURRENT LOANS. Tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

- 1320-c. *Expenditures from Current Funds for Interest on Long-term Loans.*—Expenditures for interest on loans which extend for more than 5 years from the date the loan was obtained and are not secured by serial or term bonds. Interest payments connected with lease-purchase and installment-purchase arrangements which extend for more than 5 years are also recorded here. Interest payments to schoolhousing authorities or similar agencies are recorded under account 1340-b, Expenditures for Interest to a Public Schoolhousing Authority.

1330. AMOUNTS PAID INTO SINKING FUNDS

Amounts paid from current funds into sinking funds which are to be used at some future date to retire term bonds. Expenditures from the sinking fund itself are handled through Clearing Account 1560, SINKING FUND ACCOUNT. Payments into separately established capital reserve funds are not recorded here; such payments are not true expenditures but are simply interfund transfers, and are recorded under account 1940, INTERFUND TRANSFERS.

1340. EXPENDITURES TO A PUBLIC SCHOOLHOUSING AUTHORITY OR SIMILAR AGENCY

A public schoolhousing authority is a public corporation or quasi-public corporation having power to perform one or more of the following functions: Issue authority bonds for public school purposes, acquire and hold property for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units. Under this account are recorded all expenditures to such authorities, or agencies with similar functions.

Although expenditures to public schoolhousing authorities or similar agencies have certain characteristics of CAPITAL OUTLAY, they are recorded under DEBT SERVICE in order to minimize the danger of duplication in consolidated capital outlay figures for States in which public schoolhousing authorities or similar agencies exist. That is, at the time a building is erected, the expenditures made by the authority are CAPITAL OUTLAY. If the school district's payments to the authority are also classed as CAPITAL OUTLAY, there would be duplication when total capital outlay figures for the State are computed. For this reason, the payments to the authority are recorded under DEBT SERVICE.

1340-a. *Expenditures for Principal to a Public Schoolhousing Authority or Similar Agency.*

1340-b. *Expenditures for Interest to a Public Schoolhousing Authority or Similar Agency.*

1350. OTHER DEBT SERVICE FROM CURRENT FUNDS

Expenditures for any expense incurred in connection with debt service, other than the payment of debt and the payment of interest on debt, such as fees paid to paying agents. Expenditures connected with the sale of bonds are not recorded here; they are recorded under the 1200 Series, CAPITAL OUTLAY.

OUTGOING TRANSFER ACCOUNTS**1400 Series**

Under the OUTGOING TRANSFER ACCOUNTS are recorded any expenditures made to other school districts or administrative units.

There are three primary reasons for holding such expenditures out separately and recording them under a group of OUTGOING TRANSFER ACCOUNTS. First, they are usually expenditures in lieu of many different expense items, and since they may cut across several expenditure classifications, they are not readily chargeable to any one classification, nor is it feasible to allocate them among the other expenditure classifications. Second, there are actually no membership or attendance data to which the paying district can relate the expenditures. Third, from the standpoint of the State or the Nation, such expenditures are actually transfers of funds between school districts, and in order to avoid duplication in consolidated data for the State or the Nation, it is necessary that the paying school district be able to identify such expenditures. In order to make this identification easy, such expenditures are recorded under this group of OUTGOING TRANSFER ACCOUNTS.

1410. EXPENDITURES TO OTHER SCHOOL DISTRICTS OR ADMINISTRATIVE UNITS IN THE STATE

1410-a. *Tuition.*—Expenditures for tuition to other school districts or administrative units *in the State* for services rendered to pupils residing in the paying school district. Where the county governmental unit collects tuition money from a nonoperating district for the education of children from the nonoperating district, and pays it to an operating district, the nonoperating district records such tuition payments here.

1410-b. *Transportation.*—Expenditures to other school districts or administrative units *in the State* for the transportation of pupils from the paying district to schools in the transporting district or to schools in the paying district.

1410-c. *Miscellaneous.*—Expenditures to other school districts or administrative units *in the State* for any services rendered to pupils residing in the paying district, except expenditures for transportation and tuition. Examples of the kinds of expenditures recorded here are those for health services and for the use of recreational facilities. Also recorded here are transfers of funds from one

district to another as a result of school district reorganization. In some instances, assessments may be levied against the school district for services rendered to the district by some other administrative unit. For example, there may be a tax for Statewide supervision. Such assessments are recorded here.

1420. EXPENDITURES TO SCHOOL DISTRICTS OR ADMINISTRATIVE UNITS IN ANOTHER STATE

1420-a. *Tuition*.—Expenditures for tuition to school districts or administrative units *in another State* for services rendered to pupils residing in the paying district.

1420-b. *Transportation*.—Expenditures to school districts or administrative units *in another State* for the transportation of pupils from the paying district to schools in the transporting district or to schools in the paying district.

1420-c. *Miscellaneous*.—Expenditures to school districts or administrative units *in another State* for any services rendered to pupils residing in the paying district, except expenditures for transportation and tuition.

1430. TUITION TO OTHER THAN PUBLIC SCHOOLS

Although expenditures for tuition to other than public schools are not expenditures to school districts, they have certain characteristics of such expenditures. That is, they cut across several of the other expenditure classifications, and there are no membership or attendance data to which they can be related. Therefore, they are included in the OUTGOING TRANSFER ACCOUNTS.

1430-a. *Tuition to Private Nonsectarian Schools*.—Expenditures for all tuition to such schools for services rendered to pupils residing in the paying school district.

1430-b. *Tuition to Individuals*.—All expenditures made directly to private individuals for their tuition to any school, public or other.

Part III

CLEARING ACCOUNTS

CHAPTER 5

Classification of Clearing Accounts

THIS CHAPTER contains a classification of clearing accounts for use in conjunction with the regular receipt and expenditure accounts which are listed and defined in Chapters 1 through 4. These clearing accounts are for recording the gross amounts of money received and paid out in connection with such things as: Food services, student-body activities, the purchase and sale of textbooks, refunding of bonds, the purchase and sale of securities, trust funds, and property rentals.

THE PLACE OF CLEARING ACCOUNTS IN THE ACCOUNTING SYSTEM

In the conduct of the school district's business, certain financial transactions involve a double handling of money. That is, in some instances, money is received from the operation of an activity and spent again for the same activity in a cycle of operations. In these instances, if all of the money received from and spent for the activity is recorded in the regular receipt and expenditure accounts, it greatly distorts the financial picture with respect to money available for expenditure by the board of education, and money expended during the year by the board. In other instances, repayment may be made of a loan obtained during the same fiscal year.

The transactions in question generally concern one of the following: (1) Activities financed wholly or in part by revenue produced by the activity, (2) prepayments or advancements, (3) abatements, (4) exchanges of one asset or liability for another asset or liability, (5) interfund transfers, (6) current loans, and (7) insurance adjustments.

While it is essential in the type of transactions discussed above to account for the total amount of money received and the total amount paid out, it is equally important to be able to ascertain readily the real or net effect which these transactions have upon the financial status of the school district when they are under the financial control of the board of education.

The clearing accounts presented in this chapter make it possible to record gross transactions of the type in question outside the

regular receipt and expenditure accounts. In so doing, they provide a means for the board of education to exercise fiscal control over the activities concerned, if required. At the same time, the clearing accounts provide a convenient means for ascertaining the real or net effect upon the financial status of the district of the type of transaction in question.

If it is the policy of the board of education to subsidize any of the activities handled through clearing accounts, the clearing accounts for such activities are balanced at the end of the fiscal year, at which time the net expenditures for each activity are recorded in the regular expenditure accounts. If there is any balance, the net receipts are recorded under the regular receipt accounts when they are available for general expenditure by the board of education. If the net receipts are not available for general expenditure, the balance is carried forward from year to year for each activity.

If it is the policy of the board of education not to subsidize any of the activities handled through clearing accounts, the net receipts or net expenditures for such activities are not recorded in the regular receipt and expenditure accounts. The balance or deficit is carried forward from year to year for each activity. However, in those cases where a deficit is made up from general funds, the expenditure covering the deficit is recorded under the regular expenditure accounts.

Any excess over the fixed authorization of a clearing account or revolving fund at the end of the fiscal year is recorded under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts.

ADAPTING TO FUND ACCOUNTING

In some instances, it may be necessary or desirable to establish separate revolving funds for some of the activities shown in this chapter. For example, a separate food services fund or student-body activities fund may be desirable to account for those activities.

A REVOLVING FUND is a sum of money or other resources set aside to carry out a cycle of operations. The amounts expended from the fund are restored from earnings from operations or by transfers from other funds, so that it remains intact, either in the form of cash, receivables, inventory, or other assets. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

An ACCOUNT is 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. CLEARING ACCOUNTS are accounts used to accumulate total receipts or expenditures either for later distribution among the accounts to which such receipts and expenditures are properly allocable, or for recording the net differences under the proper account.

The clearing accounts shown in this chapter can be used for any established fund where it is necessary to account for the kinds of transactions discussed above. They are not solely for the general fund or any particular special fund.

In using the clearing accounts, it is necessary that they be kept separate and distinct within themselves. The accounts for one activity should not be mixed with the accounts for another activity.

ACCOUNT NUMBERS

The numbers appearing to the left of the accounts are used primarily for identification purposes. They may also be used with necessary adaptations as an accounting code by local and State school systems with either machine methods of accounting or pen-and-ink methods.

CLASSIFICATION OF CLEARING ACCOUNTS

The specific clearing accounts needed by any school district would depend primarily upon the activities of the school district and the system of bookkeeping employed. In some school districts, certain activities may be under the control of the board of education, while in other districts, the same activities may not be under the board's control. Some of the clearing accounts shown below may not be needed with the double entry system of bookkeeping, but would be needed with the single entry system to show net receipts or expenditures.

Most school districts will not need all of the accounts in the classification, while other school districts, in all probability, will require additional clearing accounts over and above those listed. Accounts can be selected from the classification and additional accounts and subaccounts established as needed.

In the classification below, account numbers appear to the left of each account. A description of each account and its use in connection with the regular receipt and expenditure accounts is presented in Chapter 6. The page containing the description of each account is indicated under the column heading, *Definition Page Number*.

CLEARING ACCOUNTS	DEFINITION PAGE NUMBER
ASSET ACCOUNTS	
1500 Series	
1510. PETTY CASH FUND -----	110
1520. STORES -----	110
1530. PREPAID INSURANCE PREMIUMS -----	111
1540. PREPAID RENT -----	112
1550. SECURITIES -----	112
1550-a. MONEY RECEIVED -----	112
1550-b. MONEY PAID OUT -----	112
1560. SINKING FUND ACCOUNT -----	112
1560-a. MONEY RECEIVED -----	113
1560-b. MONEY PAID OUT -----	113
1560-b-1. Bonds -----	113
1560-b-2. Interest -----	113
LIABILITY ACCOUNTS	
1600 Series	
1610. CURRENT AND SHORT-TERM LOANS -----	113
1610-a. MONEY RECEIVED -----	114
1610-b. MONEY PAID OUT -----	114
1620. DEDUCTIONS FROM PAYROLL -----	114
1620-a. MONEY RECEIVED -----	114
1620-b. MONEY PAID OUT -----	114
FOOD SERVICES OPERATION ACCOUNTS	
1700 Series	
1710. MONEY RECEIVED -----	115
1711. MONEY RECEIVED FROM THE STATE -----	115
1711-a. State -----	115
1711-b. Federal -----	115
1712. MONEY RECEIVED FROM OTHER SOURCES -----	116
1712-a. Money Received from the Sale of Food -----	116
1712-b. Miscellaneous Sources -----	116
1720. MONEY PAID OUT -----	116
1720-a. Salaries -----	116
1720-b. Food -----	116
1720-c. Additional Equipment -----	116
1720-d. Replacement of Equipment -----	116
1720-e. Other Expenses -----	117

CLEARING ACCOUNTS	DEFINITION PAGE NUMBER
OTHER OPERATION ACCOUNTS	
1800 Series	
1810. STUDENT-BODY ACTIVITIES -----	117
1811. ATHLETICS -----	118
1811-a. MONEY RECEIVED -----	118
1811-b. MONEY PAID OUT -----	119
1812. SCHOOL ENTERTAINMENTS -----	119
1812-a. MONEY RECEIVED -----	119
1812-b. MONEY PAID OUT -----	119
1813. SCHOOL PUBLICATIONS -----	119
1813-a. MONEY RECEIVED -----	119
1813-b. MONEY PAID OUT -----	119
1814. SCHOOL CLUBS AND OTHER CO-CURRICULAR ACTIVITIES -----	119
1814-a. MONEY RECEIVED -----	120
1814-b. MONEY PAID OUT -----	120
1820. MATERIALS FOR RESALE -----	120
1820-a. MONEY RECEIVED -----	120
1820-b. MONEY PAID OUT -----	120
1830. TEXTBOOKS -----	120
1830-a. MONEY RECEIVED -----	121
1830-b. MONEY PAID OUT -----	121
1840. OPERATION OF INVESTMENT PROPERTIES -----	121
1840-a. MONEY RECEIVED -----	121
1840-b. MONEY PAID OUT -----	121
MISCELLANEOUS ACCOUNTS	
1900 Series	
1910. REFUNDING BONDS -----	122
1910-a. MONEY RECEIVED -----	122
1910-b. MONEY PAID OUT -----	122
1920. ABATEMENTS -----	122
1920-a. MONEY RECEIVED -----	122
1920-b. MONEY PAID OUT -----	123
1930. INSURANCE ADJUSTMENTS -----	123
1930-a. MONEY RECEIVED -----	123
1930-b. MONEY PAID OUT -----	123
1940. INTERFUND TRANSFERS -----	124
1940-a. MONEY RECEIVED -----	124
1940-b. MONEY PAID OUT -----	124

CHAPTER 6

Definitions of Clearing Accounts

THIS CHAPTER contains the definitions of the clearing accounts shown in chapter 5. The numbering of the accounts in this chapter is identical with the numbering used in chapter 5.

Special reference is made to the discussion in chapter 5 concerning THE PLACE OF CLEARING ACCOUNTS IN THE ACCOUNTING SYSTEM and ADAPTING TO FUND ACCOUNTING.

Material goods or services supplied the school district are not recorded under these accounts; they are accounted for through memoranda accounts. (*See* MEMORANDA ACCOUNTS in Glossary.)

ASSET ACCOUNTS

1500 Series

1510. PETTY CASH FUND

Money set aside for the purpose of making change or immediate payments of comparatively small amounts. A petty cash fund is not self-sustaining. As the fund is used up, it is replenished, at which time charges are made to the appropriate expenditure accounts for the amount replenished. At any given time, the petty cash fund should balance out. That is, the sum of the cash on hand and the receipted sales slips for expenditures which have not been charged to the regular accounts should equal the amount recorded under this account. Only the initial amount of the fund and any additions to the fund are recorded here; amounts used to replenish the fund are not recorded. The petty cash fund is part of the general fund, and, at the end of the year, the balance of the petty cash fund is included in the cash balance of the general fund.

1520. STORES

Expenditures for goods that are delivered to a central storage place from which goods are distributed on requi-

sition during the year to schools, individuals, or other organizational units. After goods have been distributed to the consuming unit, their costs are recorded at periodic intervals under appropriate expenditure accounts in the regular receipt and expenditure accounts and this account reduced accordingly. For example, suppose that \$100 worth of paper is purchased and delivered to the central warehouse, and at various times, \$10 worth is used by the administrative staff, \$50 worth is used by the instructional staff, and \$20 worth is used in the transportation program. In this case, \$100 would be recorded here at the time the paper was purchased. After the paper has been distributed and at the time the books are posted, \$10 worth would be recorded under administration, \$50 recorded under instruction, and \$20 recorded under transportation, and this account reduced by \$80. The \$20 worth of paper on inventory would be carried as an asset on the financial statement. If a school district has no central storage facilities, but goods are delivered directly by the vendor to schools, individuals, or other organizational units, this account is not needed. The cost of the goods is recorded directly under the appropriate expenditure accounts at the time of purchase.

1530. PREPAID INSURANCE PREMIUMS

Those portions of insurance premium paid during a given fiscal year that apply to succeeding years. For example, suppose a fire insurance premium of \$1,500 covering the current year plus 2 additional years is paid, and no fire insurance premium is paid the next year. In this case, \$500 would be recorded under FIXED CHARGES, account 820, INSURANCE AND JUDGMENTS, for the current year, and \$1,000 recorded here. Then for each of the next 2 years, \$500 from this prepaid account would be recorded under account 820, and this account reduced accordingly. In preparing a financial statement, any balance in this prepaid account is included as an asset. This account has been included for school districts that are on the accrual basis; school districts on the cash basis would not use this account. *See also* the discussion under account 820.

1540. PREPAID RENT

Those portions of rental payments made during a given fiscal year that apply to succeeding years. For example, suppose a rental payment of \$1,000 is made for the current year plus one additional year. In this case, \$500 would be recorded under FIXED CHARGES, account 830, RENTAL OF LAND AND BUILDINGS, for the current year, and \$500 recorded here. For the next year, the \$500 in this prepaid account would be recorded under account 830, and this account reduced accordingly. In preparing a financial statement, any balance in this prepaid account is included as an asset. This account has been included for school districts that are on the accrual basis; school districts on the cash basis would not use this account. *See also* the discussion under account 830.

1550. SECURITIES

This account is for the purpose of recording the purchase and sale of United States Government bonds and other securities. The purchase or sale of securities is an exchange of one asset for another asset. It affects the financial condition of the school district only insofar as any profit or loss results from the sale of the securities. This account is not closed out to the regular receipt and expenditure accounts at the end of the fiscal year. However, when any security is sold, any excess of the money received over the purchase price of the security is recorded under REVENUE RECEIPTS, account 14-b, Earnings from Temporary Deposits and Investments. Any losses resulting from the sale of securities purchased *prior* to the current fiscal year are recorded under account 850, OTHER FIXED CHARGES. Any losses resulting from the sale of securities purchased *during* the current fiscal year are abated against account 14-b. For reporting purposes, gross amounts received from the sale of, and gross amounts paid for the purchase of securities should be shown.

1550-a. *Money Received from the Sale of Securities.*

1550-b. *Money Paid Out for the Purchase of Securities.*

1560. SINKING FUND ACCOUNT

A sinking fund is a sum of money which has been set aside, or invested, for the purpose of meeting payments on

debts at some future time. It is a fund set up for the purpose of accumulating money over a period of years in order to have it available for the redemption of long-term obligations at the date of maturity.

Payments *into* sinking funds are recorded under DEBT SERVICE, account 1330, AMOUNTS PAID INTO SINKING FUNDS. While such payments might be considered as transfers between funds, there is a sound reason for recording them as expenditures. Once the payment is made into the sinking fund, the money is no longer available for general use and in those cases where the sinking fund is handled by some unit other than the school district, the district may not know when payments are made *from* the sinking fund. Thus, as far as the district is concerned, the money has, for all practical purposes, been expended when the payments have been made *into* the sinking fund.

Since payments into sinking funds are recorded as expenditures, it is necessary, in those instances where the district retains custody of the sinking fund, to have some means of accounting for the payments from the fund without causing a duplication of debt service expenditures. That is the purpose of account 1560.

If a fund has been established for handling the redemption of serial bonds and interest from current revenue, the transactions of such funds are not recorded here; they are recorded under the regular receipt and expenditure accounts.

1560-a. *Money Received Into Sinking Funds from All Sources.*

1560-b. *Money Paid Out from Sinking Funds.*

1560-b-1. *Bonds.*

1560-b-2. *Interest on bonds.*

LIABILITY ACCOUNTS

1600 Series

1610. CURRENT AND SHORT-TERM LOANS

Current loans are loans payable in the same fiscal year in which the money was borrowed. Short-term loans are loans payable in 5 years or less, but not before the end of

the current fiscal year. Tax anticipation notes or warrants are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

1610-a. *Money Received*.—The proceeds of current and short-term loans. At the end of the fiscal year, the excess of this account over account 1610-b is recorded under NONREVENUE RECEIPTS, account 60-a, Short-term Loans.

1610-b. *Money Paid Out*.—Expenditures for the principal of current and short-term loans. At the end of the fiscal year, the excess of this account over account 1610-a is recorded under DEBT SERVICE, account 1310-b, Expenditures from Current Funds to Retire Short-term Loans. Interest payments connected with current and short-term loans are not recorded here; interest payments on current loans are recorded under FIXED CHARGES, account 840, INTEREST ON CURRENT LOANS, and interest payments on short-term loans are recorded under DEBT SERVICE, account 1320-b, Expenditures from Current Funds for Interest on Short-term Loans.

1620. DEDUCTIONS FROM PAYROLL

The purpose of this account is to provide a place for recording payroll deductions and their transmittal to the proper payees. In this connection, it should be noted that total salaries, including deductions, are recorded under the salary accounts shown in Chapters 3 and 4.

1620-a. *Money Received*.—Amounts deducted from salaries for taxes, retirement, insurance, and other such purposes for transmittal to the proper payees. Appropriate subaccounts would be necessary to account for the different kinds of deductions.

1620-b. *Money Paid Out*.—Amounts deducted from salaries for taxes, retirement, insurance, and other such purposes and transmitted to the proper payees. Appropriate subaccounts would be necessary to account for the different kinds of deductions.

FOOD SERVICES OPERATION ACCOUNTS

1700 Series

This series of accounts is for use when the food services program is under the financial control of the school board, and the program is financed in whole or in part by revenue produced by the activity.

If it is the policy of the board of education to subsidize food services, these Clearing Accounts, Series 1700, are balanced at the end of the fiscal year, at which time the net expenditures are recorded under FOOD SERVICES, account 930, EXPENDITURES TO COVER DEFICIT OF A SEPARATE FOOD SERVICES FUND OR ACCOUNT. If there is any balance, the net receipts are recorded under REVENUE RECEIPTS, account 14-c, Net Receipts from Revolving Funds or Clearing Accounts, when they are available for general expenditure by the board of education. If the net receipts are not available for general expenditure, the balance is carried forward from year to year.

If it is the policy of the board of education *not* to subsidize food services, the net receipts or net expenditures are not recorded in the regular receipt and expenditure accounts. The balance or deficit is carried forward from year to year. However, in those cases where a deficit is made up from general funds, the expenditure covering the deficit is recorded under FOOD SERVICES, account 930, EXPENDITURES TO COVER DEFICIT OF A SEPARATE FOOD SERVICES FUND OR ACCOUNT.

Any excess over the fixed authorization of the food services clearing account or revolving fund at the end of the fiscal year is recorded under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts.

See also Expenditure Account Series 900, FOOD SERVICES, in connection with these accounts.

1710. MONEY RECEIVED**1711. MONEY RECEIVED FROM THE STATE FOR FOOD SERVICES**

1711-a. *State Aid for Food Services.*—Grants of money received from the State specifically for food services.

1711-b. *Federal Aid for Food Services.*—Grants of money received from the Federal Government through the State as a distributing agency, specifically for food services.

1712. MONEY RECEIVED FROM OTHER SOURCES FOR FOOD SERVICES

1712-a. *Money Received from the Sale of Food.*—The total or gross receipts from the sale of food.

1712-b. *Money Received from Miscellaneous Sources for Food Services.*—Gifts and other revenue for food services which cannot be recorded under the other food services accounts.

1720. MONEY PAID OUT

Under this account are recorded the salaries and other expenses for food services *for which total or partial reimbursement is to be received from the sale of lunches or State and Federal grants.*

Salaries and other expenses appropriated for food services for which no reimbursement is expected are not recorded here; they are recorded under FOOD SERVICES, accounts 910, SALARIES, and 920, OTHER EXPENSES.

1720-a. *Salaries for Food Services.*—Salaries of food services personnel, including secretaries, clerks, cashiers, etc., for which total or partial reimbursement is to be received from the operation of the food services program.

1720-b. *Food.*—Expenditures for food used in the food services program for which total or partial reimbursement is to be received from the operation of the food services program.

1720-c. *Additional Equipment for Food Services.*—Expenditures for additional equipment used in the food services program for which total or partial reimbursement is to be received from the operation of the food services program.

1720-d. *Replacements of Equipment for Food Services.*—Expenditures for piece-for-piece replacements of equipment used in the food services program for which total or partial reimbursement is to be received from the operation of the food services

program. Piece-for-piece replacement means the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way, regardless of the relative value of the replaced item and its replacement.

- 1720—e. *Other Expenses for Food Services.*—Expenditures for food services for which total or partial reimbursement is to be received from the operation of the food services program, for office supplies, custodial supplies, repairs to equipment, rent, travel, and other such current expense items.

OTHER OPERATION ACCOUNTS

1800 Series

1810. STUDENT-BODY ACTIVITIES

It is beyond the scope of this handbook to discuss the detailed accounts necessary in order to account for student-body activities, or the different methods which might be used to arrive at the same end result—the real or net effect upon the financial condition of the school district. However, when these activities are under the financial control of the school board, the final disposition of the receipts from and expenditures for these activities affects the usefulness of financial data revealed by the accounting system, and also the comparability of data from school district to school district.

The 1810 Series of accounts is for use when student-body activities are under the financial control of the school board and are financed wholly or partly by revenue produced by the activities.

If it is the policy of the board of education to subsidize student-body activities, these clearing accounts, Series 1810, are balanced at the end of the fiscal year, at which time the net expenditures are recorded under **STUDENT-BODY ACTIVITIES**, account 1030, **EXPENDITURES TO COVER DEFICITS OF STUDENT-BODY ACTIVITIES FUNDS OR ACCOUNTS**. If there is a balance, the net receipts are recorded under **REVENUE RECEIPTS**, account 14—c, **Net Receipts from Revolving Funds or Clear-**

ing Accounts, when they are available for general expenditure by the board of education. If the net receipts are not available for general expenditure, the balance is carried forward from year to year.

If it is the policy of the board of education *not* to subsidize student-body activities, the net receipts or net expenditures are not recorded in the regular receipt and expenditure accounts. The balance or deficit is carried forward from year to year. However, in those cases where a deficit is made up from general funds, the expenditure covering the deficit is recorded under STUDENT-BODY ACTIVITIES, account 1030, EXPENDITURES TO COVER DEFICITS OF STUDENT-BODY ACTIVITIES FUNDS OR ACCOUNTS.

Any excess over the fixed authorization of a Student-body Activities clearing account or revolving fund at the end of the fiscal year is recorded under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts.

See also Expenditure Account Series 1000, STUDENT-BODY ACTIVITIES, in connection with these accounts.

If student-body activities are financed entirely from revenue produced by the activity and are not under the financial control of the school board, the 1810 series of accounts can be used for supervisory control. In such instances, the clearing accounts would not, of course, be closed out to the regular receipt and expenditure accounts.

Salaries and other expenses appropriated for student-body activities for which no reimbursement is to be received from fees or similar source, are not recorded under these accounts; they are recorded under accounts 1010, SALARIES FOR STUDENT-BODY ACTIVITIES, and 1020, OTHER EXPENSES FOR STUDENT-BODY ACTIVITIES.

Additional detailed accounts may be established under the 1810 Series as needed.

1811. *ATHLETICS*

This account applies to the interscholastic athletic program. *See* discussion under 1810 above for explanation of the use of this account.

1811-a. *Money Received*.—Total or gross receipts from the operation of the interscholastic athletic program.

1811-b. *Money Paid Out.*—Expenditures for current expense items incurred for the interscholastic athletic program for which total or partial reimbursement is to be received from fees or similar source resulting from the operation of the activity.

1812. SCHOOL ENTERTAINMENTS

This account applies to plays, shows, fairs, etc., sponsored by the public schools and staged by the students and teachers of the public schools. *See* discussion under 1810 above for explanation of the use of this account.

1812-a. *Money Received.*—Total or gross receipts from school entertainments.

1812-b. *Money Paid Out.*—Expenditures for current expense items incurred for school entertainments for which total or partial reimbursement is to be received from fees or similar source resulting from the operation of the activity.

1813. SCHOOL PUBLICATIONS

This account applies to publications produced and published by students in the public schools under the guidance and supervision of teachers. *See* discussion under 1810 above for explanation of the use of this account.

1813-a. *Money Received.*—Total or gross receipts for school publications.

1813-b. *Money Paid Out.*—Expenditures for current expense items incurred for school publications for which total or partial reimbursement is to be received from fees or similar source resulting from the operation of the activity.

1814. SCHOOL CLUBS AND OTHER CO-CURRICULAR ACTIVITIES

This account applies to school clubs, school baths, school savings banks, and other such co-curricular activities sponsored by the public schools for public school pupils. *See* discussion under 1810 above for explanation of the use of this account.

- 1814-a. *Money Received.*—Total or gross receipts from school clubs and other co-curricular activities.
- 1814-b. *Money Paid Out.*—Expenditures for current expense items incurred for school clubs and other co-curricular activities for which total or partial reimbursement is to be received from fees or similar source resulting from the operation of the activity.

1820. MATERIALS FOR RESALE

This account is for use when materials are purchased for resale to students and such transactions are under the financial control of the school board. If the activity is not under the board's financial control, this account can be used for supervisory control, in which case it is not closed out to the regular receipt and expenditure accounts.

- 1820-a. *Money Received.*—The total or gross receipts from the sale of materials which had been purchased for resale to students. At the end of the fiscal year, the excess of this account over 1820-b is recorded under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts.
- 1820-b. *Money Paid Out.*—The total or gross expenditures for materials which had been purchased for resale to students. At the end of the fiscal year, the excess of this account over 1820-a is recorded under the appropriate expenditure account according to the purpose for which the materials were used. For example, if materials were teaching supplies, the excess would be recorded under INSTRUCTION, account 240, TEACHING SUPPLIES.

1830. TEXTBOOKS

This account is for use when the school district purchases textbooks and resells or rents them to students, and such transactions are under the financial control of the school board. If the activity is not under the board's financial control, this account can be used for supervisory control,

in which case it is not closed out to the regular receipt and expenditure accounts.

1830-a. **Money Received.**—The total or gross receipts from the sale or rental of textbooks which had been purchased for resale or rental to students. At the end of the fiscal year, the excess of this account over 1830-b is recorded under account 14-c, Net Receipts from Revolving Funds or Clearing Accounts.

1830-b. **Money Paid Out.**—The total or gross expenditures for textbooks purchased for resale or rental to students. At the end of the fiscal year, the excess of this account over 1830-a is recorded under INSTRUCTION, account 220, TEXTBOOKS.

1840. OPERATION OF INVESTMENT PROPERTIES

This account is for the purpose of recording money received from the operation of property which had been acquired for investment purposes to produce revenue for the support of schools, and money paid out for all current expense items for such property.

At the end of the fiscal year, accounts 1840-a and 1840-b are balanced. If the investment property is part of the permanent fund, any excess in account 1840-a, MONEY RECEIVED, is recorded under REVENUE RECEIPTS, account 14-a, Earnings from Permanent Funds and Endowments, or any excess in account 1840-b, Money Paid Out, is recorded under the appropriate expenditure accounts. In recording the net expenditure, if any, it is prorated to each expenditure class in the same proportion as the gross expenditure was divided. If the investment property is not part of the permanent fund, earnings are recorded under account 14-e, Rent from Property Other Than School Facilities.

1840-a. **Money Received.**

1840-b. **Money Paid Out.**

1910. REFUNDING BONDS

Refunding bonds consists of issuing new bonds to pay off bonds already outstanding. It is the exchange of one liability for another liability. Since the refunding of bonds does not change the condition of the school district with respect to assets and liabilities, this account is not closed out to the regular receipt and expenditure accounts. When the transaction is completed, the money received and money paid out will balance each other. For reporting purposes, gross amounts received and gross amounts paid out in refunding bonds should be shown.

Legal expenses connected with the refunding of bonds are recorded under the 100 Series, ADMINISTRATION.

1910-a. *Money Received.* — Proceeds from the sale of bonds which have been issued to pay off outstanding bonds. Premiums from the sale of bonds are recorded under NONREVENUE RECEIPTS, account 50, SALE OF BONDS.

1910-b. *Money Paid Out.*—Expenditures from the issue of new bonds to retire old bonds.

1920. ABATEMENTS

1920-a. *Money Received.*—Refunds received on expenditures made during the current fiscal year. These are refunds or rebates to the school district of a part or the whole of a previously-made expenditure for reasons such as over-payment, the sale of replaced equipment (not junk) in lieu of trading it in on the purchase of new equipment, discounts on quantity purchases, the sale of property closely following its purchase (for example, sale of excess land which had been purchased in order to obtain the land desired), minor collections for loss of property not covered by insurance, etc. At the end of the accounting period, the amounts recorded here are deducted from the appropriate expenditure accounts. Refunds received on ex-

penditures made prior to the current fiscal year are not recorded here; they are recorded under REVENUE RECEIPTS, account 14-g, Miscellaneous Revenue from Local Sources.

- 1920-b. **Money Paid Out.**—Refunds paid out on revenue received during the current fiscal year. These are refunds or rebates made by the school district back to the original source of any previously received revenue. These may be refunds of taxes, refunds of State or Federal grants or subventions, refunds of tuition, refunds of rent, refunds of money previously received through error, etc. These refunds reduce the amount of revenue available to the district. At the end of the accounting period, the amounts recorded here are deducted from the accounts under which the revenue had previously been recorded. Refunds paid out on revenue received prior to the current fiscal year are not recorded here; they are recorded under FIXED CHARGES, account 850, OTHER FIXED CHARGES.

1930. INSURANCE ADJUSTMENTS

This account is for the purpose of recording the receipt and expenditure of money for losses of school property from fire, theft, or other causes, when such losses are covered wholly or partly by insurance.

- 1930-a. **Money Received.**—Receipts from insurance covering losses of school property from fire, theft, or other causes. At the end of the fiscal year, the excess of this account over account 1930-b is recorded under NONREVENUE RECEIPTS, account 70-c, Net Insurance Recovery.
- 1930-b. **Money Paid Out.**—Total expenditures from receipts from all sources for the restoration or improvement of school property lost through fire, theft, or other causes, when such loss is covered wholly or partly by insurance. At the end of the fiscal year, the excess of this account over account 1930-a is recorded under the appropriate expenditure accounts. In recording the net expenditure

in such cases, it is prorated to each expenditure class in the same proportion as the gross expenditure was divided. Repairs and replacements of school property (anything less than a total building loss) are recorded under the 700 Series, MAINTENANCE OF PLANT. If, in the course of making repairs and replacements occasioned by loss or damage, additions to plant are made, the expenditures for such conditions are recorded under the 1200 Series, CAPITAL OUTLAY.

1940. INTERFUND TRANSFERS

This account is for the purpose of recording transfers among separate and distinct funds of the school district, for example, transfers to and from the general fund, building fund, capital reserve fund, bond interest and redemption fund, etc. These interfund transfers are not expenditures of the school district.

1940-a. *Transfers from Other Funds.*

1940-b. *Transfers to Other Funds.*

Part IV

ANALYZING EXPENDITURES

CHAPTER 7

Determining Per-Pupil Expenditures

IN DETERMINING per-pupil expenditures for education, four factors need to be considered. These are: (1) the pupil unit of measure to be used (for example, average daily membership, average daily attendance, pupil enrollment); (2) the expenditure accounts to be included (for example, administration, instruction, operation of plant); (3) the period of time for which a per-pupil-expenditure figure is to be computed (for example, a year, a day, an hour); and (4) the program areas to be included in a per-pupil-expenditure figure (for example, elementary schools, secondary schools, adult education).

PUPIL UNIT OF MEASURE

In this manual, AVERAGE DAILY MEMBERSHIP (ADM) is recommended as the pupil unit of measure for use in computing per-pupil expenditures. It is recommended because it averages out the load that the schools are carrying and provides a more realistic picture, than other available measures, of the number of pupils for whom the expenditures were made. Pending the uniform usage of average daily membership as the pupil unit of measure throughout the country, school systems that adopt average daily membership should, during the period of transition, also have available per-pupil-expenditure figures computed on the basis of average daily attendance.

In computing per-pupil expenditures for a part-time program that is in session for less time than the regular day schools, it is necessary to use an ADM figure for the part-time program that has been changed into the same units as in the ADM of the regular day schools. This converted ADM is obtained by multiplying the MEMBERSHIP of the part-time program by the length of time the part-time program is in session and dividing the product by the length of time the regular day schools are in session. The length of time may be total number of hours, number of hours per week, number of weeks, etc., but it must be in the same units for both the part-time and full-time programs. For example, suppose it is desired to obtain the ADM for adult education, and the regular day schools are in session 25 hours per week for 36 weeks;

the membership of adult education classes is 500; and adult education classes meet 5 hours per week for 36 weeks. In this case, the converted ADM for adult education is $5/25$ ths of 500 or 100 ADM.

EXPENDITURE ACCOUNTS

The expenditure accounts recommended for inclusion in determining current expenditures per pupil are:

ADMINISTRATION, 100 Series;
 INSTRUCTION, 200 Series;
 ATTENDANCE AND HEALTH SERVICES, 300-400 Series;
 PUPIL TRANSPORTATION SERVICES, 500 Series;
 OPERATION OF PLANT, 600 Series;
 MAINTENANCE OF PLANT, 700 Series; and
 FIXED CHARGES, 800 Series.

The 100-800 Series of accounts are included in determining current expenditures per pupil because of their direct relationship and essentiality to the educational program. These accounts are listed in Chapter 3 and defined in Chapter 4.

Excluded in determining current expenditures per pupil are:

FOOD SERVICES AND STUDENT-BODY ACTIVITIES, 900-1000 Series;
 COMMUNITY SERVICES, 1100 Series;
 CAPITAL OUTLAY, 1200 Series;
 DEBT SERVICE, 1300 Series; and
 OUTGOING TRANSFER ACCOUNTS, 1400 Series (except as indicated below).

FOOD SERVICES AND STUDENT-BODY ACTIVITIES, accounted for in varying degree through revolving funds or clearing accounts, are excluded because methods of financing these activities are so diverse that their inclusion would reduce the possibility of securing comparable current-expenditure-per-pupil figures.

COMMUNITY SERVICES are excluded because they are not expenditures for the education of pupils in public schools, but are additional responsibilities delegated to the schools over and above their primary function of providing education.

CAPITAL OUTLAY and DEBT SERVICE are excluded because they are not current expenditures. Per-pupil expenditures are sometimes computed for CAPITAL OUTLAY and DEBT SERVICE separately.

OUTGOING TRANSFER ACCOUNTS are excluded (except as indicated below) because, usually, average daily membership figures are not available to the paying district for the pupils for whom expenditures were made.

Fees received by a school district (recorded under the 80-90 Series, INCOMING TRANSFER ACCOUNTS) for services rendered to pupils who do *not* attend its schools should be deducted from expenditures before computing per-pupil expenditures. For example, suppose school district A contracts to transport pupils residing in school district B to schools in school district B; then school district A should deduct from its pupil transportation expenditures any fees received for such services before computing per-pupil expenditures.

Amounts paid to other school districts (recorded under the 1400 Series, OUTGOING TRANSFER ACCOUNTS) for services rendered to pupils attending school in the *paying* district should be added to the included expenditures by the paying district before computing per-pupil expenditures.

PERIOD OF TIME

It is recommended that per-pupil expenditures be computed on an annual basis; however, they may be computed for shorter periods. For example, for tuition purposes, it may be necessary to compute per-pupil expenditures on a daily basis for the regular day schools, or on an hourly basis for adult education and summer school program areas. The period of time for which a per-pupil expenditure figure is computed should always be indicated.

PROGRAM AREAS

It is recommended that the program areas, such as elementary schools, secondary schools, adult education, etc., which are included in per-pupil-expenditure figures be indicated, and that expenditures for other program areas be excluded, insofar as possible. This would, in most cases, necessitate the prorating of certain expenditures among program areas whenever per-pupil expenditures are calculated for a given program area. Guides to prorating are presented in chapter 8.

CHAPTER 8

Prorating Expenditures

THE PUBLIC SCHOOLS are continually extending the benefits of their educational programs to more and more groups. In evidence of this are the growing emphasis on adult education and the extension of public education in some States to encompass the 13th and 14th grades. Increasing efforts to achieve maximum utilization have resulted in the extensive use of school facilities for many purposes in addition to the primary one for which the facilities were erected, namely, the education of children.

These significant trends have created important problems concerning the classification of expenditures. Whenever an expenditure occurs, it is always necessary to determine the account under which it should be recorded. As long as an expenditure is for a single purpose the problem is not so great. For example, a salary paid to a full-time elementary school teacher presents no difficult problem of classification. It is recorded under the instruction account. However, the situation is different when a person who performs custodial work also drives a school bus. Here, a single expenditure—the salary of this individual—is made for two purposes, operation of plant and pupil transportation. The problem here is to determine what part of the salary is properly an expense of operation of plant and what part is properly an expense of the pupil transportation program.

Similar problems exist with respect to other expenditures. When the school building is used for adult education classes in the evening, there is the problem of determining what parts of the expenditures for light, heat, etc., are properly an expense of the adult education program. Likewise, if the school building is used for community recreation or social activities, a similar problem exists in separating costs for education from noneducational costs.

NECESSITY FOR PRORATION

No school system can afford to ignore the problem of prorating expenditures. For what is the alternative? It is to record total salaries on the basis of major portion of time, and to record total

expenditures under the activity accounts to which the major part of an expenditure applies. To illustrate this alternative in the handling of salaries, consider the example cited above of a person who performs custodial work and also drives a school bus. In this case, if the person spent more time in custodial work than in driving the bus, the salary would be recorded under the operation of plant accounts; if more time was spent in the pupil transportation program, the salary would be recorded under the pupil transportation accounts. With this alternative, expenditures other than salaries would be handled in a similar manner. For example, if the school buildings were open evenings for community activities, expenditures for the heating of the school buildings would be recorded under the regular day school accounts because the major portion of the heating expenditure was for the regular day school program.

While the alternative to prorating is simple, unfortunately, it does not, for local district purposes, present accurate information concerning the services and the benefits that are being obtained for the money being spent. Most school districts have many services which are performed by individuals serving more than one function, and different activities which share the same facilities as those used by the regular day schools. Because of these conditions, it is highly probable that without proration the accounts of such districts would show no money being spent for services that are actually being provided and paid for, while showing excessive sums of money being spent on certain activities for the amount of services being provided. Thus, there is the necessity for prorating individual expenditures made for more than one purpose—a necessity for determining the proportionate parts of such expenditures that are properly chargeable to different accounts.

METHODS FOR PRORATING EXPENDITURES

There are many methods used for prorating expenditures. The most common of these have for a basis either: (1) time; (2) average daily membership or average daily attendance; (3) time-floor-area; (4) hour-consumption; (5) number of pupils; (6) mileage; or (7) quantity consumed.

Undoubtedly, there will at times be expenditures to which these methods will not apply. In such cases, some method adjusted to particular local conditions, or modifications in the methods presented here, may be necessary.

The time method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the time spent in the activity. For example, suppose a person teaches during 75 per cent of his employed time, and supervises study-body activities during the other 25 per cent. In this case, 75 per cent of his salary would be recorded under instruction accounts and 25 per cent recorded under student-body activities accounts.

The average-daily-membership method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the average daily membership of the pupils engaged in the activity. For example, suppose it is desired to prorate a \$2,100 general administrative expenditure between the regular day school accounts and the adult education accounts; the regular day school ADM is 2,000; the regular school day is 5 hours, 5 days per week; and an average of 500 adults are on the rolls of evening classes which are in session 5 hours per week. In this case, it is first necessary to convert the membership for adult education classes into comparable units with the regular day schools. If the adult education classes were in session for 25 hours per week, the ADM for adult education would, of course, be 500. Since the adult education classes are in session only $\frac{1}{5}$ as long as the regular day schools (5 hours compared to 25), the converted ADM for adult education is 500 divided by 5, or 100 ADM. Thus, for prorating, the total ADM for the school system is 2,000 plus 100, or 2,100. The part of the \$2,100 to be charged to the regular day school accounts is in the ratio of 2,000 ADM to 2,100 ADM, or \$2,000; and the part to be charged to adult education accounts is in the ratio of 100 ADM to 2,100 ADM, or \$100. In using this method of prorating, if it is determined that the activities are in session approximately the same length of time, the steps involving conversion of ADM can be eliminated. The above procedures are also used when prorating on the basis of average daily attendance, except that average daily attendance is substituted for average daily membership.

The time-floor-area method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the gross floor area used by the activity, and the length of time the floor area is used. For example, suppose it is desired to prorate a \$12,000 custodial expenditure between secondary school accounts and adult education accounts when the two programs use the same building, the regular school week is 25 hours, the gross floor area of the building is 30,000 square feet, and the adult education program used 6,000 square feet of floor space 5 hours

a week. Based on floor area alone, the part of the \$12,000 chargeable to adult education accounts would be in the ratio of 6,000 square feet to 30,000 square feet, or \$2,400. However, the adult education program uses the school facilities only $\frac{5}{30}$, or $\frac{1}{6}$ of the total time. Therefore, adult education would be charged with $\frac{1}{6}$ of the \$2,400, or \$400, and the secondary school accounts charged with \$12,000 minus the \$400, or \$11,600. In using this method of prorating, if it is determined that the activities concerned use their facilities concurrently, the steps involving the time element can be eliminated, and the expenditures prorated in proportion to the gross floor area used. When the actual amount of fuel consumed is not known, floor area is recommended in preference to cubage as a basis for prorating fuel expenditures for three reasons: (1) Where the need for proration of fuel expenditures is most common (in a single building shared by different activities), ceiling height is usually uniform, except for the gymnasium or auditorium, so that square footage or cubic footage would yield fairly comparable results; (2) area is also easier to obtain and apply than cubage; and (3) area is also used for prorating other operation of plant and maintenance of plant expenditures, eliminating the necessity for calculating another basis for prorating.

The hour-consumption method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the length of time the activity uses facilities, and the hourly rate at which the utility is consumed in the use of such facilities. It applies primarily to expenditures for water, electricity, and gas, except for heating. For example, if adult education classes use shop facilities, the hourly rate of consumption of electricity for the facilities would be multiplied by the number of hours the facilities were used by adult education classes. This figure would be the amount of electricity used by adult education, and a part of the expenditure for electricity would be prorated to adult education accounts in proportion to the amount used. When various facilities are metered separately, the hourly rate of consumption can be determined from meter readings. When facilities are not metered separately, it would be necessary to estimate the hourly rate of consumption. Local utility companies can provide assistance in making such estimates in line with local conditions.

The number-of-pupils method of prorating consists of allocating a part of an expenditure to a given activity in proportion to the actual number (not ADM or ADA) of pupils involved. It applies primarily to expenditures for transporting special groups of

pupils, such as nonpublic school pupils. For example, suppose 500 pupils were transported to school at public expense over regular bus routes, and that in this total there were 100 nonpublic school pupils. In this case, $\frac{1}{5}$ of the expenditure for the regular transportation would be charged to community services accounts.

The mileage method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the mileage traveled for the activity. It applies primarily to expenditures for special kinds of transportation services such as transporting pupils on field trips or to athletic contests.

The quantity-consumed method for prorating consists of allocating a part of an expenditure to a given activity in proportion to the actual consumption of supplies or other commodities. Under this method, an actual count is kept of the materials used by an activity, and a part of the total expenditure for the materials is allocated to the activity's accounts on the basis of the amount used by the activity. For example, suppose \$1,000 worth of paper was purchased and $\frac{1}{5}$ of the paper was used by the adult education program. In this case, $\frac{1}{5}$ of \$1,000, or \$200, would be recorded under adult education accounts.

CONSIDERATIONS IN SELECTING A METHOD FOR PRORATING EXPENDITURES

One of the most important considerations in selecting a method for prorating expenditures is that it have a direct relationship to the activity for which the expenditure is being prorated. To illustrate, floor area has little, if any, direct bearing on determining the work load of a teacher. Consequently, it could not qualify as a desirable basis for prorating teachers' salaries. Yet, floor area is a very significant factor in determining the work load of a janitor, and would be a desirable element in prorating janitors' salaries.

Also important in selecting a method for prorating are the practical considerations involved. The method must be as simple as conditions will allow, and it must be feasible to apply.

No single method will suffice for prorating the many different kinds of expenditures involved in school finance. Within a given job classification, time is usually the most important determinant of work load, and, for a given job, personal services are usually hired on the basis of time. That is, a teacher is paid a full-time salary or a part-time salary on the basis of amount of time on the job. Therefore, time constitutes a most equitable basis for pro-

rating salary expenditures. When it is not possible to prorate salaries easily on a time basis, it is necessary to use some other closely related method.

For some activities, such as general administrative and supervisory salaries, average daily membership or average daily attendance may be the most satisfactory alternate prorating method. This is on the assumption that the more children in membership or in attendance for a given program area (i.e. elementary schools) the greater is the portion of time devoted to the program area by general administrative and supervisory personnel.

For other activities, such as custodial and maintenance salaries, floor area may be the most satisfactory alternate method. This is on the assumption that the greater the floor area allotted to a given program area (i.e. elementary schools) the more work is involved for the custodial and maintenance personnel.

For salary expenditures incurred in providing transportation services for special groups of pupils, or in providing special transportation services, the number of pupils involved and mileage involved, respectively, may constitute the more desirable methods.

For most expenditures other than salaries, time as a basis for prorating is of little value. For many of such expenditures, average daily membership or average daily attendance constitutes a desirable basis for prorating, for similar reasons as those presented in connection with salaries. That is, generally a greater number of pupils use a greater amount of supplies and are the cause for a greater portion of various overhead costs. Also, floor area may constitute a more desirable basis for prorating some other expenditure beside salaries. For certain expenditures, still other methods may be more desirable.

APPLICATION OF THE METHODS FOR PRORATING

There are three basic prorating problems with which this handbook is concerned: (1) Prorating between basic functional classifications, for example, prorating between operation of plant and maintenance of plant accounts, the salary of a person who performs both custodial and maintenance work; (2) Prorating between program areas or organization units (elementary schools, secondary schools, summer schools, community colleges, etc.), for example, prorating between the elementary school and the secondary school accounts, the salary of a teacher who serves both an elementary and a secondary school; and (3) Prorating expenditures to community services accounts, for example, prorating

the expenditures for heat, light, etc., for community social activities, forums, plays, etc., which are held in school buildings.

Prorating between functions usually requires only two methods for allocating most expenditures. The time method is recommended for prorating salaries, and the quantity-consumed method is recommended for prorating other kinds of expenditures between functional classifications. These two methods have previously been described.

Prorating between program areas may require several different methods for allocating expenditures depending upon the program areas involved and the kinds of expenditures to be prorated. Table 1 on page 138 shows the methods for prorating between program areas which are recommended for specific kinds of expenditures. In the table, the preferred method for prorating is indicated by the letter P. For times when it is not possible to apply the preferred method, a recommended alternative is indicated in the table by the letter A.

Prorating to community services accounts involves both types of prorating, between functions and between program areas. For that reason, it is treated separately in Table 2 on page 139. In the table, the preferred method for prorating is indicated by the letter P. For times when it is not possible to apply the preferred method, a recommended alternative is indicated in the table by the letter A.

Regardless of the method used for prorating, it is important that the same method be used for prorating salaries as is used for prorating personal services in the personnel records. If this is done, it is possible to observe relationships between the services being rendered and the money being spent for such services.

ESTABLISHING STANDARDS FOR PRORATING

In order to obtain the benefits which prorating offers, and to minimize the work involved, school districts may find it expedient, at the beginning of the year or other appropriate time, to determine the general classes of expenditures which are to be prorated and establish standard ratios for the proration of each class. Once set up, the standard ratios could then be applied to the particular classes of expenditures without the necessity for involved calculations every time an expenditure is made. While these ratios would, of course, be established in view of local conditions, the guides previously presented in this chapter could serve as aids in utilizing equitable methods.

To illustrate the establishment of standards for prorating, a school district might determine to prorate heating expenditures between elementary and secondary school accounts in a situation where both schools share the same building. Referring to Table 1, it can be seen that time-floor-area is the recommended basis for prorating expenditures for heat. Since both the elementary and secondary schools are in session approximately the same amount of time, the time factor here can be ignored and the ratio set up on the basis of floor area. In this case, suppose the total floor area of the building was 25,000 square feet, of which the elementary school used 10,000 square feet and the secondary school used 15,000 square feet. The ratio for prorating to elementary school accounts in this case would be 10,000 to 25,000, or $\frac{2}{5}$, and for prorating to secondary school accounts, it would be 15,000 to 25,000 or $\frac{3}{5}$. That is, once the ratio was determined, any heating expenditures during the year could be prorated $\frac{2}{5}$ to elementary, and $\frac{3}{5}$ to secondary school accounts. In like manner, standard ratios could be established for other classes of expenditures.

In concluding this discussion of proration, it should be emphasized that proration is not being recommended as a substitute for the recording of actual expenditures for different activities when such is feasible. Through the use of adequate coding, it may be possible to record directly many expenditures without prorating. But when it is necessary, the methods recommended in this chapter will provide guidance in establishing a satisfactory system of prorating.

Table 1.—Methods for Prorating Between Program Areas

Expenditure Accounts	Methods for Prorating						
	Time	Time-floor-area	ADM or ADA	Hour-consumption	Number-of-pupils	Mileage	Quantity-consumed
1	2	3	4	5	6	7	8
ADMINISTRATION							
Salaries -----	P		A				
Other Expenses -----			P				
INSTRUCTION							
Salaries -----	P		A				
Other Expenses -----			A				P
ATTENDANCE AND HEALTH							
Attendance Services -----			P		A		
Health Services -----			P		A		
TRANSPORTATION SERVICES					P	P*	
OPERATION OF PLANT							
Salaries -----	P	A					
Heat for Buildings -----		P					
Electricity -----		A		P			
Gas (not heat) -----				P			
Water -----				P			
Other Expenses -----		A					P
MAINTENANCE OF PLANT							
Salaries -----	P	A					
Other Expenses -----		A					P
FIXED CHARGES							
Retirement -----	P		A				
Rent -----		P	A				
Property Insurance -----		P	A				
Other Fixed Charges -----			P				
FOOD SERVICES AND STUDENT-BODY ACTIVITIES							
Food Services -----			A		P		
Student-Body Activities -----							
Salaries -----	P		A				
Other Expenses -----			A				P
COMMUNITY SERVICES	Not allocable to program areas.						

* For special transportation services, such as transporting pupils on field trips.
 LEGEND—P = Preferred Method; A = Alternate Method.

Table 2.—Methods for Prorating to Community Services Accounts

Expenditure Accounts	Methods for Prorating				
	Time	Time-floor-area	Hour-consumption	Number-of-pupils	Quantity-consumed
1	2	3	4	5	6
COMMUNITY SERVICES (except any services for nonpublic school pupils)					
Salaries -----	P				
Heat for Buildings -----		P			
Electricity -----		A	P		
Gas (not heat) -----			P		
Water -----			P		
Other Expenses -----					P
NONPUBLIC SCHOOL PUPILS					
Textbooks and School Supplies -----					P
Attendance and Health Services					
Salaries -----	P			A	
Other Expenses -----				A	P
Transportation Services -----				P	

LEGEND—P = Preferred Method; A = Alternate Method.

Part V

A GUIDE FOR RECORDING RECEIPTS AND EXPENDITURES

CHAPTER 9

A Guide for Recording Receipts

THIS CHAPTER contains an index to guide the recording of receipt transactions. It is designed primarily as an aid to locating quickly an item of receipt under its appropriate account. This chapter and chapter 10 provide an answer to that constantly recurring question—where should this transaction be recorded?

EXPLANATION OF THE GUIDE

The index in this chapter consists of an alphabetical list of specific items of receipt. Directly after each item is the number of the account under which the particular receipt item should be recorded. The numbers refer to the receipt accounts listed in chapter 1 and defined in chapter 2, and the clearing accounts listed in chapter 5 and defined in chapter 6. For easy reference, it is pointed out that all receipt accounts in chapters 1 and 2 have numbers under 100; all clearing accounts in chapters 5 and 6 have numbers in the 1500–1900 Series. The items are also cross-indexed for easy reference. For example, “Abatements on expenditures” is listed under “A,” and also listed under “E” as “Expenditures, abatements on.”

This chapter can be particularly useful in properly recording a receipt item about which there is a question. For example, suppose some property had been stolen, an adjustment was made by the insurance company covering the loss, and there was a question as to the account under which the money should be recorded. Listed alphabetically under “A” can be found “Adjustments, insurance,” or under “I” the same item may be found as “Insurance adjustments.” After this item in each instance is the number 1930–a, which indicates that insurance adjustments are recorded under account 1930–a, INSURANCE ADJUSTMENTS, Money Received. Account 1930–a can be located in the classification of clearing accounts, chapter 5, and its definition in chapter 6.

While the list of receipt transactions in this chapter is rather comprehensive, it does not, of course, include all of the specific transactions which might take place in a school district. If a specific transaction cannot be found in the list, it is suggested that a similar transaction be located which would then serve as a guide to recording the specific transaction in question.

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* All numbers under 100 refer to accounts listed in chapter 1 and defined in chapter 2; all numbers over 100 refer to accounts listed in chapter 5 and defined in chapter 6.

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 tifiable, 30-b
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 identifiable, 30

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CHAPTER 10

A Guide for Recording Expenditures

THIS CHAPTER contains an index to guide the recording of expenditure transactions. It is designed primarily as an aid to locating quickly an item of expenditure under its appropriate account. This chapter and chapter 9 provide an answer to the constantly recurring question—where should this transaction be recorded?

EXPLANATION OF THE GUIDE

The index in this chapter consists of an alphabetical list of specific items of expenditure. Directly after each item is the number of the account under which the particular expenditure item should be recorded. The numbers refer to the expenditure accounts listed in chapter 3 and defined in Chapter 4, and the clearing accounts listed in chapter 5 and defined in chapter 6. For easy reference, it is pointed out that all expenditure accounts in chapters 3 and 4 have numbers in the 100–1400 Series; all clearing accounts in chapters 5 and 6 have numbers in the 1500–1900 Series. The items are also cross-indexed for easy reference. For example, "Abatements on revenue" is listed under "A," and also listed under "R" as "Revenue, abatements on."

This chapter can be particularly useful in properly recording an expenditure item about which there is a question. For example, suppose an expenditure had been made for interest on a current loan and there was a question as to the account under which the expenditure should be recorded. Listed alphabetically under "I" can be found "Interest payments," and under that caption can be found "current loans." After this item is the number 840 which indicates that expenditures for interest on current loans are recorded under account 840, INTEREST ON CURRENT LOANS. Account 840 can be located in the classification of expenditure accounts, chapter 3, or its definition located in chapter 4.

While the list of expenditure transactions in this chapter is rather comprehensive, it does not, of course, include all of the specific transactions which might take place in a school district. If a specific transaction cannot be found in the list, it is suggested

that a similar transaction be located, which would then serve as a guide to recording the specific transaction in question.

As an additional aid in recording expenditure items which are not specifically listed, the following general statements may prove helpful:

1. Expenditures are recorded under the function for which services are rendered, materials used, or expenses incurred.
2. Expenditures for current expense items for public-school pupil transportation services, except school district contributions to retirement funds, are recorded under the 500 Series, PUPIL TRANSPORTATION.
3. Expenditures for current expense items for community services, except school district contributions to retirement funds and insurance, are recorded under the 1100 Series, COMMUNITY SERVICES.
4. Expenditures for operation of plant, except direct expense for pupil transportation, food services, student-body activities, and community services, are recorded under the 600 Series, OPERATION OF PLANT.
5. Expenditures for the maintenance of land and buildings, and the repair and replacement of equipment, except direct expenses for pupil transportation, food services, student-body activities, and community services, are recorded under the 700 Series, MAINTENANCE OF PLANT.
6. Expenditures for supplies used in the operation of equipment are recorded under the function for which the equipment was used.
7. Expenditures for repairs to supplies are recorded under the same accounts as those under which the original purchases of the supplies were recorded.
8. Expenditures for the rental of land and buildings, except direct expenses for pupil transportation, food services, student-body activities, and community services, are recorded under the 800 Series, FIXED CHARGES; expenditures for the rental of equipment are recorded under the function for which the equipment was used.
9. Expenditures for contracted services are recorded as single items of expense, that is, the contract is recorded under "contracted services" under the appropriate accounts or under the "other expenses" category, and none of it is recorded under the "salary" category.

10. Expenditures for salaries and other expenses for construction work which results in the acquisition of fixed assets or additions to fixed assets and is performed by school district employees are recorded under the 1200 Series, CAPITAL OUTLAY.

Alphabetical Index of Expenditure Transactions*

A

- Abatements on revenue
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Account clerks, salaries, 110-m
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Annual reports
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Architects
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* All numbers under 1500 refer to accounts listed in chapter 3 and defined in chapter 4; all numbers, 1500 or above, refer to accounts listed in chapter 5 and defined in chapter 6.

Architects—Continued
 remodeling, 1220-a
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 Assembly speakers
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 reimbursable, 1812-b
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 by other administrative units,
 1410-c
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 Assistant business managers
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 Audiovisual supplies
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Bank service charges, 130-c
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 reimbursable, 1814-b
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 - payments from current funds
 - interest, 1320-a
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 - interest, 1560-b-2
 - principal, 1560-b-1
 - sale of bonds, expenses for
 - buildings, 1220-a
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- Books**
- public library
 - initial or additional, 1230-i
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 - salaries, 1130-a
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 - replacements, 230-a
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 - nonpublic school pupils, 1161-a
 - repairs, 220
 - replacements, 220
 - resold to pupils
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 - net expenditures, 220
- Books and subscriptions for employed personnel**
- administration, 130-q
 - attendance, 320-a
 - food services
 - nonreimbursable, 920
 - reimbursable, 1720-e
 - health, 420-a
 - instruction, 250-a
 - maintenance
 - repair of buildings, 740-b
 - repair of equipment, not built-in, 740-c
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 - purchase of existing, except from schoolhousing authorities or similar agencies, 1220-b
 - remodeling, 1220-c
- Buildings and grounds administration**
- contracted services, 120
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 - salaries, 110-n
- Bus attendants, salaries, 510-d**
- Bus drivers, salaries, 510-b**
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- Business manager's office**
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- construction by district personnel
 - improvements to sites, 1210-c
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 - reimbursable, 1720-c
 - health services, 1230-d
 - instruction, 1230-c
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 - library books, school, initial or additional, 1230-c
 - professional services
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 - equipment, not built-in, 1230-a
 - sites, 1210-a
 - service systems, initial or additional
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 - pupil transportation, 560-e
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 - recreation, 1110-b
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 - investment properties, 1840-b
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 - public libraries, 1130-a
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 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation, 510-d
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 - Census enumeration
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 - purchase, 230-c
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 - Civil defense education, handled same as other educational subjects
 - Clubs, school
 - expenses
 - nonreimbursable, 1020
 - reimbursable, 1814-b
 - gross expenditures, 1814-b
 - net expenditures, 1030
 - salaries
 - nonreimbursable, 1010
 - reimbursable, 1814-b
 - Coaches' salaries, 213
 - Co-curricular activities
 - expenses
 - nonreimbursable, 1020
 - reimbursable
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 - clubs, 1814-b
 - entertainments, 1812-b
 - publications, 1813-b

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Co-curricular activities—Continued

- gross expenditures
 - athletics, interscholastic, 1811-b
 - clubs, 1814-b
 - entertainments, 1812-b
 - publications, 1813-b
- net expenditures, 1030
- salaries
 - nonreimbursable, 1010
 - reimbursable
 - athletics, interscholastic, 1811-b
 - clubs, 1814-b
 - entertainments, 1812-b
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- capital outlay
 - equipment, initial or additional built-in
 - existing buildings, 1220-c
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 - not built-in, 1230-i
 - new buildings or additions, 1220-b
 - professional services
 - buildings, 1220-a
 - equipment, not built-in, 1230-a
 - sites, 1210-a
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 - sites
 - improvements, 1210-c
 - new or additions, 1210-b
- contracted services
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 - custodial and detention care of children, 1140-b
 - nonpublic school pupils
 - attendance services, 1162-a
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 - operation of plant
 - civic activities, 1120-b
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 - public libraries, 1130-c
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 - public libraries, 1130-c

- recreation, 1110-b
- repairs of equipment
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
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- custodial and detention care of children, 1140-b
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 - attendance services, 1162-a
 - health services, 1162-b
 - instructional services
 - miscellaneous, 1161-b
 - textbooks, 1161-a
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 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
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 - welfare, 1150-b
- public libraries
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 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
- salaries
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - nonpublic school pupils
 - attendance services, 1162-a
 - health services, 1162-b
 - transportation, 1163
 - operation of plant
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - public libraries, 1130-a

Community services—Continued
 recreation, 1110-a
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 public libraries, 1130-a
 recreation, 1110-a
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 civic activities, 1120-a
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 children, 1140-a
 public libraries, 1130-a
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 welfare, 1150-a

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Construction equipment, rental of
 improvements to sites, 1210-c
 new buildings or additions, 1220-b
 remodeling, 1220-c
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 upkeep of grounds, 740-a

Construction under contract
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 new buildings or additions, 1220-b
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 sites, 1210-a
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Consultants, engineering
 assigned to construction project
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 new buildings or additions,
 1220-a
 remodeling, 1220-a
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 project
 contracted services, 120
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 sional services, 1230-a
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 attendance services, 320-c
 food services
 nonreimbursable, 920
 reimbursable
 food, 1720-b
 other, 1720-e
 garbage removal, 620
 guidance services, 250-c
 health services, 420-c
 instruction, 250-c
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 building structures, 720-b

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Contracted services—Continued
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- built-in, 720-b
- not built-in, 720-c
- operation of plant
 - care of grounds, 620
 - custodial services, 620
 - dry cleaning, 620
 - laundry, 620
 - linen service, 620
 - operation of vehicles, 620
 - removal of ashes, 620
 - removal of garbage, 620
- student-body activities
 - nonreimbursable, 1020
 - reimbursable

- athletics, interscholastic, 1811-b
- clubs, 1814-b
- entertainments, 1812-b
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- county, 810-a
- local, 810-a
- pension payments, 810-c
- social security, 810-b
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- contracted services, 250-c
- expenses, 250-c
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- principal, 1610-b

Custodial and detention care of children

- expenses, 1140-b
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- salaries
 - community services
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation, 510-d

- school activities, 610-b**
- supplies
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation, 560-e
 - school activities, 650-a**

D

Dairymen, salaries, 610-b

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- bills of preceding years, not allocable to appropriate expenditure accounts
 - interest, 840
 - payment, 1310-d

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- interest, 1320-a
- principal, 1310-a

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- interest, 840
- principal, 1610-b

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- bills of preceding years, 840
- bonds, 1320-a
- long-term loans, 1320-c
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- interest, 1320-c
- principal, 1310-c
- schoolhousing authority
 - interest, 1340-b
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- expenses, 130-g
- salaries, 110-g

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

District treasurer
 contracted services, 120
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Dues, membership, record under appropriate function

E

Elections
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Equipment, built-in—Continued
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 civic activities, 1120-a
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

- Equipment, rental of—Continued
- construction equipment
 - improvements to sites, 1210-c
 - new buildings or additions, 1220-b
 - remodeling, 1220-c
 - repair of buildings, 740-b
 - upkeep of grounds, 740-a
 - investment properties, 1840-b
 - pupil transportation, 560-h
 - school activities**
 - administration
 - auditing, 130-m
 - board of education
 - members, 130-a
 - secretary, 130-b
 - buildings and grounds administration, 130-n
 - business manager's office, 130-l
 - census enumeration, 130-k
 - centralized research, 130-j
 - elections, 130-d
 - fiscal control, 130-m
 - legal, 130-f
 - other, 130-q
 - personnel office, 130-h
 - printing and publishing, 130-p
 - public relations, 130-i
 - purchasing, 130-o
 - secretary, board of education, 130-b
 - superintendent's office, 130-g
 - tax collection, 130-e
 - treasurer's office, 130-c
 - attendance services, 320-c
 - food services
 - nonreimbursable, 920
 - reimbursable, 1720-e
 - health services, 420-c
 - instruction, 250-c
 - maintenance of plant
 - repair of buildings, 740-b
 - repair of equipment, 740-c
 - upkeep of grounds, 740-a
 - operation of plant, 660
 - student-body activities
 - nonreimbursable, 1020
 - reimbursable
 - athletics, interscholastic, 1811-b
 - clubs, 1814-b
 - entertainments, 1812-b
 - publications, 1813-b
- Exhibits, school, regular instruction program, 250-c
- Expenses
- community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - nonpublic school pupils
 - attendance services, 1162-a
 - health services, 1162-b
 - instructional services
 - miscellaneous, 1161-b
 - textbooks, 1161-a
 - transportation, 1163
 - public libraries
 - books, regular additions, 1130-b
 - newspapers and periodicals, 1130-b
 - other, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation
 - anti-freeze, 560-d
 - building repairs, 560-f
 - equipment, built-in, repairs and replacements, 560-f
 - equipment, not built-in
 - repairs
 - garage equipment, 560-f
 - vehicles
 - repair parts, 560-d
 - tires and tubes, 560-c
 - replacements
 - garage equipment, 560-f
 - vehicles
 - cash purchase, 530-a
 - lease or installment purchase, 530-b
 - garage operation, 560-e
 - gasoline, 560-a
 - insurance, 540
 - lubricants, 560-b
 - oil, 560-b
 - payments in lieu of transportation, 550

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Expenses—Continued

- rent, 560-h
- tires and tubes, 560-c
- vehicle repair parts, 560-d
- school activities**
 - administration
 - auditing, 130-m
 - board of education
 - members, 130-a
 - secretary, 130-b
 - buildings and grounds administration, 130-n
 - business manager's office, 130-l
 - census enumeration, 130-k
 - centralized research, 130-j
 - elections, 130-d
 - fiscal control, 130-m
 - legal, 130-f
 - other administrative expenses, 130-q
 - personnel office, 130-h
 - printing and publishing, 130-p
 - public relations, 130-i
 - purchasing, 130-o
 - secretary, board of education, 130-b
 - superintendent's office, 130-g
 - tax collection, 130-e
 - treasurer's office, 130-c
 - attendance services
 - miscellaneous, 320-c
 - travel, 320-b
 - food services
 - nonreimbursable, 920
 - reimbursable
 - equipment
 - repairs, 1720-e
 - replacements, 1720-d
 - food, 1720-b
 - miscellaneous, 1720-e
 - health services
 - miscellaneous, 420-c
 - travel, 420-b
 - instruction
 - assembly speakers, instruction, 250-c
 - audiovisual materials, 230-c
 - library
 - books, regular additions, 230-a
 - binding and repairing, 230-a
 - newspapers and periodicals, 230-b
 - payments in lieu of maintaining a library, 230-d
 - miscellaneous, 250-c
 - textbooks, 220
 - travel, 250-b
 - maintenance of plant
 - building structures, 740-b
 - equipment, built-in, repairs and replacements, 740-b
 - equipment, not built-in, repairs, 740-c
 - grounds, 740-a
 - operation of plant
 - care of grounds, 660
 - drayage, not allocable to specific function, 660
 - dry cleaning, 620
 - electricity, 640-b
 - express, not allocable to specific function, 660
 - freight, not allocable to specific function, 660
 - fuel, 630
 - laundry, 620
 - rental of custodial equipment, 660
 - telegraph, 640-d
 - telephone, 640-d
 - vehicles, used by operation of plant staff
 - payments to private concerns for lubrication and washing, 620
 - rental, 660
 - student-body activities
 - nonreimbursable, 1020
 - reimbursable
 - athletics, interscholastic, 1811-b
 - clubs, 1814-b
 - entertainments, 1812-b
 - publications, 1813-b
- Express charges, not allocable to specific activity, 660
- Extracurricular activities, *see* Co-curricular activities

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

F

Farm hands, salaries, 610-b
Farm livestock, instructional program
 expenses for care of, 250-c
 feed, 240
 initial or additional, 1230-c
 replacements, 730-a
 supplies for care of, 240
 veterinary services, 720-c
Farm tractors, instructional program
 initial or additional, 1230-c
 operation, 240
 repairs
 contracted services, 720-c
 expenses, 740-c
 salaries, 710-c
 replacements, 730-a
 supplies
 maintenance, 740-c
 operation, 240
Farm trucks, instructional program
 initial or additional, 1230-c
 operation, 240
 repairs
 contracted services, 720-c
 expenses, 740-c
 salaries, 710-c
 replacements, 730-a
 supplies
 maintenance, 740-c
 operation, 240
Farming supplies, instructional, 240
Fees, bond, paying agent, 1350
Fidelity bond premiums, 820-d
Films, instructional program
 purchase, 230-c
 rental, 230-c
Filmstrips, instructional program
 purchase, 230-c
 rental, 230-c
Fire apparatus, see Equipment, not built-in
Fire escapes, see Equipment, built-in
Fire hoses, see Equipment, built-in
Fire protection systems, see Equipment, built-in

Fiscal control
 contracted services, 120
 expenses, 130-m
 salaries, 110-m
Fixed charges
 contributions to retirement funds
 county, 810-a
 local, 810-a
 pension payments, 810-c
 social security, 810-b
 State, 810-a
 insurance premiums, except pupil transportation
 employees' insurance, 820-b
 fidelity bonds, 820-d
 liability insurance, 820-c
 property insurance, 820-a
 interest on current loans, 840
 judgments, 820-e
 rent, school activities**
 buildings and land
 instructional purposes, 830-a
 noninstructional purposes, 830-b
 post office boxes, record under function for which box is used
 safe deposit boxes, record under function for which box is used
Flags, 650-d
Food services
 equipment, initial or additional, not built-in
 nonreimbursable, 1230-h
 reimbursable, 1720-c
 expenses
 nonreimbursable, 920
 reimbursable, 1720-e
 food
 nonreimbursable, 920
 reimbursable, 1720-b
 gross expenditures
 expenses, 1720-e
 food, 1720-b
 new equipment, reimbursable, 1720-c
 replacements of equipment, 1720-d
 salaries, 1720-a

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

- Food services—Continued
 maintenance of plant**
 nonreimbursable
 expenses, 920
 salaries, 910
 reimbursable
 equipment
 repairs, 1720-e
 replacements, 1720-d
 expenses, 1720-e
 salaries, 1720-a
 net expenditures, 930
 operation of plant**
 nonreimbursable
 expenses, 920
 salaries, 910
 reimbursable
 expenses, 1720-e
 salaries, 1720-a
 rent**
 nonreimbursable, 920
 reimbursable, 1720-e
 salaries
 nonreimbursable, 910
 reimbursable, 1720-a
 Freight charges, not allocable to specific activity, 660
 Fuel for heating buildings, 630
 Furniture, *see* Equipment, not built-in
- G**
- Garage equipment, pupil transportation
 built-in
 initial or additional
 existing buildings, 1220-c
 new buildings or additions, 1220-b
 repairs and replacements
 contracted services, 560-f
 expenses, 560-f
 salaries, 510-d
 not built-in
 initial or additional, 1230-e
 repairs
 contracted services, 560-f
 expenses, 560-f
 salaries, 510-d
 replacements, 560-f
 Garage equipment, school activities**
 built-in
 initial or additional
 existing buildings, 1220-c
 new buildings or additions, 1220-b
 repairs and replacements
 contracted services, 720-b
 expenses, 740-b
 salaries, 710-b
 not built-in
 initial or additional, 1230-g
 repairs
 contracted services, 720-c
 expenses, 740-c
 salaries, 710-c
 replacements purchased, 730-b
 Garage maintenance, pupil transportation (for other garages, *see* Maintenance of plant)
 contracted services, 560-f
 expenses, 560-f
 salaries, 510-d
 Garage operation, pupil transportation (for other garages, *see* Operation of plant)
 expenses, 560-e
 salaries, 510-d
 Garage, private, pupil transportation
 labor, 560-g
 parts, 560-g
 Graduation exercises, 250-c
 Greasemen's salaries, pupil transportation, 510-c
 Grounds, maintenance of
 contracted services
 community services
 civic activities, 1120-b
 custodial and detention care of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation, 560-f
 school activities, 720-a**

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Grounds, maintenance of—Continued expenses

- community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
- investment properties, 1840-b
- pupil transportation, 560-f
- school activities, 740-a**

salaries

- community services
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
- investment properties, 1840-b
- pupil transportation, 510-d
- school activities, 710-a**

Groundskeepers' salaries, school activities, 610-c**

Guidance services

- contracted services, 250-c
- expenses, 250-c
- salaries
 - guidance personnel, 214-c
 - secretarial and clerical, 215-d
- supplies, 250-a
- travel, 250-b

H

Health services

- community services
 - custodial care of children
 - expenses, 1140-b
 - salaries, 1140-a
 - detention care of children
 - expenses, 1140-b
 - salaries, 1140-a
 - nonpublic school pupils, 1162-b
 - recreation
 - expenses, 1110-b
 - salaries, 1110-a

- welfare
 - expenses, 1150-b
 - salaries, 1150-a
- school activities
 - contracted services, 420-c
 - expenses, 420-c
 - salaries
 - dental hygienists, 410-a-4
 - dentists, 410-a-2
 - nonprofessional and nontechnical, 410-b
 - nurses, 410-a-3
 - other professional and technical personnel, 410-a-5
 - physicians, 410-a-1
 - psychiatric social workers, 410-a-5
 - psychiatrists, 410-a-1
 - therapists, 410-a-5
 - supplies, 420-a
 - travel, 420-b
- Heat, fuel for
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation, 560-e
 - school activities, 630**
- Heating systems, *see* Equipment, built-in
- Homebound, teachers of, salaries, 213
- Home-school counselors, salaries, 310-a
- Home-school visitors, salaries, 310-a

I

- Improvements to sites, 1210-c
- Indigent children, provisions for
 - expenses, 1150-b
 - salaries, 1150-a
- Instruction
 - contracted services, 250-c
 - expenses
 - assembly speakers, 250-c

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Instruction—Continued

- audiovisual materials, 230-c
- graduation, 250-c
- guidance services, 250-c
- library
 - binding and repairing books, 230-a
 - books, regular additions, 230-a
 - miscellaneous expenses, 230-d
 - newspapers, 230-b
 - payments in lieu of maintaining a school library, 230-d
 - periodicals, 230-b
- miscellaneous instructional expenses, 250-c
- psychological services, 250-c
- rental of equipment, 250-c
- supervision, 250-c
- textbooks
 - furnished free to pupils, 220
 - resold or rented to pupils
 - gross expenditures, 1830-b
 - net expenditures, 220
- travel, 250-b
- salaries
 - assistants to instructional personnel, 216
 - instructional personnel
 - audiovisual, 214-b
 - consultants, 212
 - guidance, 214-c
 - librarians, 214-a
 - principals, 211
 - psychologists, 214-d
 - substitute teachers, 213
 - supervision, 212
 - teachers, 213
 - television lecturers, 214-e
- secretarial and clerical personnel
 - consultants, 215-b
 - guidance, 215-d
 - library, 215-d
 - principal's office, 215-a
 - psychological, 215-d
 - supervision, 215-b
 - teachers, 215-c
- supplies
 - audiovisual materials, 230-c
 - graduation supplies, 250-a
 - guidance services, 250-a
 - library, miscellaneous, 230-d
 - miscellaneous supplies for instruction, 250-a

- psychological services, 250-a
- supervision, 250-a
- teaching supplies, 240
- Instructional equipment
 - initial or additional, 1230-c
 - rent, 250-c
 - repairs
 - contracted services, 720-c
 - expenses, 740-c
 - salaries, 710-c
 - replacements purchased, 730-a
- Instructional farming supplies, 240
- Instructional furniture
 - initial or additional, 1230-c
 - rent, 250-c
 - repairs
 - contracted services, 720-c
 - expenses, 740-c
 - salaries, 710-c
 - replacements purchased, 730-a
- Insurance premiums, except pupil transportation
 - employee, 820-b
 - fidelity, 820-d
 - liability, 820-c
 - property, 820-a
- Insurance premiums, pupil transportation, 540
- Intercommunication systems, *see* Equipment, built-in
- Interest payments
 - bills of preceding years, 840
 - bonds, 1320-a
 - current loans, 840
 - from sinking funds, 1560-b-2
 - installment purchase
 - five years or less, 1320-b
 - more than five years, 1320-c
 - lease purchase
 - five years or less, 1320-b
 - more than five years, 1320-c
 - long-term loans, 1320-c
 - schoolhousing authorities, 1340-b
 - short-term loans, 1320-b
 - to sinking funds, 1320-a
 - warrants of preceding years, 840
- Investment properties
 - capital outlay
 - equipment
 - built-in
 - existing buildings, 1220-c
 - new buildings or additions, 1220-b

Investment properties—Continued
 not built-in, 1230-j
 new buildings or additions,
 1220-b
 professional services
 buildings, 1220-a
 equipment, not built-in, 1230-a
 sites, 1210-a
 remodeling, 1220-c
 sites
 improvements, 1210-c
 new or additions, 1210-b
 gross expenditures, current ex-
 pense, 1840-b

J

Janitors, *see* Custodians
 Joint improvements
 additions to buildings, 1220-b
 improvements to sites, 1210-c
 professional services
 buildings, 1220-a
 sites, 1210-a
 purchase of sites, 1210-b
 remodeling, 1220-c
 Judgments, 820-e

L

Labor, private garages, pupil trans-
 portation, 560-g
 Land, *see* Sites
 Legal services
 connected with construction project
 improvements to sites, 1210-a
 new buildings or additions,
 1220-a
 new sites or additions, 1210-a
 remodeling, 1220-a
 not connected with construction
 project
 contracted services, 120
 expenses, 130-f
 salaries, 110-f
 Liability insurance, except pupil
 transportation, 820-c
 Liability insurance, pupil transporta-
 tion, 540
 Libraries, public
 audiovisual materials, 1130-c
 binding and repairing books
 contracted services, 1130-c

expenses, 1130-c
 salaries, 1130-a
 books
 large additions, 1230-i
 new library, 1230-i
 regular additions, 1130-b
 repairs
 contracted services, 1130-c
 expenses, 1130-c
 salaries, 1130-a
 capital outlay
 books, new library or large addi-
 tions, 1230-i
 initial or additional equipment
 built-in
 existing buildings, 1220-c
 new buildings or additions,
 1220-b
 not built-in, 1230-i
 new buildings or additions,
 1220-b
 professional services
 buildings, 1220-a
 equipment, not built-in, 1230-a
 sites, 1210-a
 remodeling, 1220-c
 sites
 improvements to sites, 1210-c
 new or additions, 1210-b
 contracted services
 binding and repairing books,
 1130-c
 building repairs, 1130-c
 equipment, built-in, repairs and
 replacements, 1130-c
 equipment, not built-in, repairs,
 1130-c
 expenses
 audiovisual materials, 1130-c
 binding and repairing books,
 1130-c
 building repairs, 1130-c
 equipment, built-in, repairs and
 replacements, 1130-c
 equipment, not built-in
 repairs, 1130-c
 replacements, 1130-c
 insurance
 employee, 820-b
 fidelity, 820-d
 liability, 820-c
 property, 820-a

Libraries, public—Continued

- newspapers, 1130-b
- periodicals, 1130-b
- rent, 1130-c
- utilities, 1130-c
- salaries
 - binding and repairing books, 1130-a
 - custodial staff, 1130-a
 - library staff, 1130-a
 - maintenance staff, 1130-a
 - repairs
 - building, 1130-a
 - equipment, built-in, 1130-a
 - equipment, not built-in, 1130-a

Libraries, school

- audiovisual materials, 230-c
- binding and repairing books, 230-a
- books
 - large additions, 1230-c
 - new library, 1230-c
 - regular additions, 230-a
 - repairs, 230-a
- capital outlay
 - books, new library or large additions, 1230-c
 - initial or additional equipment built-in
 - existing buildings, 1220-c
 - new buildings or additions, 1220-b
 - not built-in, 1230-c
 - professional services
 - buildings, 1220-a
 - equipment, not built-in, 1230-a
 - sites, 1210-a
 - remodeling, 1220-c
 - sites
 - improvements, 1210-c
 - new or additions, 1210-b
- contracted services
 - binding and repairing books, 230-a
 - building repairs, 720-b
 - equipment, built-in, repairs and replacements, 720-b
 - equipment, not built-in, repairs, 720-c

expenses

- audiovisual materials, 230-c
- binding and repairing books, 230-a
- building repairs, 740-b
- equipment, built-in, repairs and replacements, 740-b
- equipment, not built-in
 - repairs, 740-c
 - replacements purchased, 730-a
- freight for books, 230-a
- miscellaneous, 230-d
- newspapers, 230-b
- periodicals, 230-b
- rent
 - equipment, 250-c
 - land and buildings, 830-a
 - travel, 250-b
- salaries
 - custodians, 610-b
 - binding and repairing books, 230-a
 - librarians, 214-a
 - repairs
 - building, 710-b
 - equipment, built-in, 710-b
 - equipment, not built-in, 710-c
 - secretarial and clerical, 215-d
- supplies
 - audiovisual, 230-c
 - binding and repairing books, 230-a
 - building repairs, 740-b
 - custodial supplies, 650-a
 - equipment, built-in, repairs and replacements, 740-b
 - equipment, not built-in, repairs, 740-c
 - travel, 250-b
- Lights, school activities, 640-b**
- Livestock, farm, instructional program
 - expenses for care of, 250-c
 - feed, 240
 - initial or additional, 1230-c
 - replacements, 730-a
 - supplies for care of, 240
 - veterinary services, 720-c

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Loans

- current
 - interest, 840
 - principal, 1610-b
- long-term
 - interest, 1320-c
 - principal, 1310-c
- short-term
 - interest, 1320-b
 - principal, 1610-b

M

Maintenance of plant

- contracted services
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation
 - building structures, 560-f
 - equipment, built-in, repairs and replacements, 560-f
 - equipment, not built-in, repairs garages, 560-f
 - vehicles, 560-g
 - grounds, 560-f
 - school activities**
 - building structures, 720-b
 - equipment, built-in, repairs and replacements, 720-b
 - equipment, not built-in, repairs, 720-c
 - grounds, 720-a
- equipment, not built-in, initial or additional
 - community services, 1230-i
 - investment properties, 1230-j
 - pupil transportation, 1230-e
 - school activities, 1230-g**
- expenses
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b

- public libraries, 1130-c
- recreation, 1110-b
- welfare, 1150-b
- investment properties, 1840-b
- pupil transportation
 - building structures, 560-f
 - equipment, built-in, repairs and replacements, 560-f
 - equipment, not built-in
 - repairs
 - garage equipment, 560-f
 - vehicles
 - parts, 560-d
 - tires and tubes, 560-c
 - replacements
 - garage equipment, 560-f
 - vehicles
 - cash, 530-a
 - installment, 530-b
 - lease, 530-b
 - grounds, 560-f
 - school activities**
 - building structures, 740-b
 - equipment, built-in, repairs and replacements, 740-b
 - equipment, not built-in
 - repairs, 740-c
 - replacements purchased, 730-b
 - grounds, 740-a
- salaries
 - community services
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation
 - building structures, 510-d
 - equipment, built-in, repairs and replacements, 510-d
 - equipment, not built-in, repairs
 - garage equipment, 510-d
 - vehicles, 510-c
 - grounds, 510-d

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Maintenance of plant—Continued
 school activities**
 building structures, 710-b
 equipment, built-in, repairs
 and replacements, 710-b
 equipment, not built-in, re-
 pairs, 710-c
 grounds, 710-a

Maps for instruction
 purchase, 230-c
 rental, 230-c

Materials purchased for resale
 gross expenditures, 1820-b
 net expenditures, appropriate ex-
 penditure account for which ma-
 terials were used

Matrons, salaries, 610-b

Mechanics, auto, salaries
 pupil transportation, 510-c
 school activities, 710-c**

**Membership fees, record under ap-
 propriate function**

Mending of books
 public libraries
 contracted services, 1130-c
 expenses, 1130-c
 salaries, 1130-a
 school libraries, 230-a

Money pickup service
 contracted services, 120
 expenses, 130-c

**Motor vehicles, except pupil transpor-
 tation, school activities, see Vehi-
 cles, except pupil transportation,
 school activities**

**Motor vehicles, pupil transportation,
 see Vehicles, pupil transportation**

**Moving of equipment, school activi-
 ties****
 contracted services, 620
 expenses, 660
 salaries, 610-b
 supplies, 650-d

**Moving of portable structures, school
 activities****
 contracted services, 720-b
 expenses, 740-b
 salaries, 710-b

N

New buildings or additions
 construction by schoolhousing au-
 thorities or similar agencies
 payments of interest, 1340-b
 payments of principal, 1340-a
 construction of, 1220-b
 professional services, 1220-a

New sites or additions
 professional services, 1210-a
 purchase of, 1210-b

Newspapers
 public libraries, 1130-b
 school libraries, 230-b

Night watchmen, salaries, 610-b

Nonpublic school pupils
 attendance services, 1162-a
 health services, 1162-b
 instructional services
 miscellaneous expenses, 1161-b
 textbooks, 1161-a
 transportation, 1163

Nurses, see Health services

O

**Office equipment, see Equipment, not
 built-in**

Operation of plant
 contracted services
 community services
 civic activities, 1120-b
 custodial and detention care
 of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 school activities**
 care of grounds, 620
 dry cleaning, 620
 laundry, 620
 moving of equipment, 620
 removal of ashes, 620
 removal of garbage, 620
 vehicles, used by plant opera-
 tion staff, 620

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Operation of plant—Continued
 equipment, not built-in, initial or additional
 community services, 1230-i
 investment properties, 1230-j
 pupil transportation, 1230-e
 school activities, except pupil transportation, 1230-f
 expenses
 community services
 civic activities, 1120-b
 custodial and detention care of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation
 garage operation, 560-e
 vehicle operation
 anti-freeze, 560-d
 gasoline, 560-a
 lubricants, 560-b
 oil, 560-b
 school activities**
 drayage, not allocable to specific function, 660
 electricity, 640-b
 express, not allocable to specific function, 660
 freight, not allocable to specific function, 660
 fuel, 630
 other utilities, 640-e
 telegraph, 640-d
 telephone, 640-d
 salaries
 community services
 civic activities, 1120-a
 custodial and detention care of children, 1140-a
 public libraries, 1130-a
 recreation, 1110-a
 welfare, 1150-a
 investment properties, 1840-b
 pupil transportation, 510-d
 school activities**
 custodians, 610-b

engineers, 610-a
 firemen, 610-b
 groundskeepers, 610-c
 matrons, 610-b
 stock clerks, 610-d
 switchboard operators, 610-d
 truck drivers, 610-d
 utility men, 610-b
 supplies
 community services
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

- Payments to other school districts—
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 districts in the State
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 tuition, 1410-a
 Payments to serial bond interest and redemption funds, 1940-a
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 Personnel office
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 Petty cash, 1510
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 community services
 civic activities, 1120-b
 public libraries, 1130-c
 recreation, 1110-b
 instructional program
 purchase, 230-c
 rental, 230-c
 school clubs
 nonreimbursable, 1020
 reimbursable, 1814-b
 school entertainments
 nonreimbursable, 1020
 reimbursable, 1812-b
 Physical examinations, *see* Health services
 Physicians, *see* Health services
 Piano tuning
 community services
 civic activities, 1120-b
 recreation, 1110-b
 instruction, 250-c
 school clubs
 nonreimbursable, 1020
 reimbursable, 1814-b
 school entertainments
 nonreimbursable, 1020
 reimbursable, 1812-b
 Plant maintenance, *see* Maintenance of plant
 Plant operation, *see* Operation of plant
 Plumbing systems, *see* Equipment, built-in
 Portable structures, moving of, school activities**
 contracted services, 720-b
 expenses, 740-b
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 contracted services, 120
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 contracted services, 120
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 expenses
 nonreimbursable, 1020
 reimbursable, 1813-b
 gross expenditures, 1813-b
 net expenditures, 1030
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 nonreimbursable, 1010
 reimbursable, 1813-b

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

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 secretarial and clerical, 215-d
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 contracted services, 120
 expenses, 130-p
 salaries, 110-p
 proceedings, board of education
 contracted services, 120
 expenses, 130-p
 salaries, 110-p
 school publications
 expenses
 nonreimbursable, 1020
 reimbursable, 1813-b
 gross expenditures, 1813-b
 net expenditures, 1030
 salaries
 nonreimbursable, 1010
 reimbursable, 1813-b
 Public carriers, pupil transportation, 520
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Pupil transportation
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 equipment, built-in, repairs and replacements, 560-f
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 equipment, built-in, repairs and replacements, 560-f
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 garage equipment, 560-f
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 garage equipment, 560-f
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- Pupil transportation—Continued
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 attendants, 510-d
 clerks, 510-d
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 Purchasing office
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- Radiators, *see* Equipment, built-in
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 community services
 civic activities, 1120-b
 public libraries, 1130-c
 recreation, 1110-b
 instructional program
 purchase, 230-c
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 school clubs
 nonreimbursable, 1020
 reimbursable, 1814-b
 school entertainments
 nonreimbursable, 1020
 reimbursable, 1812-b
 Redecorating, *see* Repair, buildings
- Refinishing floors, *see* Repairs, buildings
 Refinishing furniture, *see* Repairs, equipment, not built-in
 Refunding bonds, 1910-b
 Refunds on revenue
 of current fiscal year, 1920-b
 of prior fiscal years, 850
 Regrading sites, *see* Grounds maintenance of
 Reimbursements to governmental units for joint improvements
 for capital outlay, record under appropriate accounts of 1200 Series for current expense items, 850
 Remodeling, 1220-c
 Removing ashes, contracted services, school activities, 620**
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 civic activities, 1120-b
 custodial and detention care of children, 1140-b
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 recreation, 1110-b
 welfare, 1150-b
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 school activities**
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 community services
 civic activities, 1120-b
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 public libraries, 1130-c
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 improvements to sites, 1210-c
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

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 investment properties, 1840-b
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 school activities**
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 auditing, 130-m
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 members, 130-a
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 ministration, 130-n
 business manager's office,
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 census enumeration, 130-k
 centralized research, 130-j
 elections, 130-d
 fiscal control, 130-n
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 personnel office, 130-h
 printing and publishing,
 130-p
 public relations, 130-i
 purchasing office, 130-o
 secretary, board of educa-
 tion, 130-b
 superintendent's office, 130-g
 tax collection, 130-e
 treasurer's office, 130-c
 attendance services, 320-c
 food services
 nonreimbursable, 920
 reimbursable, 1720-e
 health services, 420-c
 instruction, 250-c
 maintenance of plant
 repair of buildings, 740-b
 repair of equipment, 740-c
 upkeep of grounds, 740-a
 operation of plant, 660
 student-body activities
 nonreimbursable, 1020
 reimbursable
 athletics, interscholastic,
 1811-b
 clubs, 1814-b
 entertainments, 1812-b
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community services
 civic activities, 1120-b
 custodial and detention care of
 children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation, 560-h
 school activities**
 instructional, 830-a
 noninstructional, 830-b
 post office boxes, record under func-
 tion for which box is used
 safe deposit boxes, record under
 function for which box is used
 Repainting buildings, *see* Repairs,
 buildings
 Repairs
 buildings
 contracted services
 community services
 civic activities, 1120-b
 custodial and detention care
 of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation, 560-f
 school activities, 720-b**
 expenses
 community services
 civic activities, 1120-b
 custodial and detention care
 of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation, 560-f
 school activities, 740-b**
 salaries
 community services
 civic activities, 1120-a
 custodial and detention care
 of children, 1140-a
 public libraries, 1130-a

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Repairs—Continued

- recreation, 1110-a
- welfare, 1150-a
- investment properties, 1840-b
- pupil transportation, 510-d
- school activities, 710-b**
- equipment, built-in
 - contracted services
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation, 560-f
 - school activities, 720-b**
 - expenses
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation, 560-f
 - school activities, 740-b**
- salaries
 - community services
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation, 510-d
 - school activities, 710-b**
- equipment, not built-in
 - contracted services
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b

- investment properties, 1840-b
- pupil transportation
 - garage equipment, 560-f
 - vehicles, 560-g
- school activities, 720-c**
- expenses
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation
 - garage equipment, 560-f
 - vehicles
 - repair parts, 560-d
 - tires and tubes, 560-c
 - school activities, 740-c**
- salaries
 - community services
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation
 - garage equipment, 510-d
 - vehicles, 510-c
 - school activities, 710-c**
- grounds
 - contracted services
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation, 560-f
 - school activities, 720-a**
 - expenses
 - community services
 - civic activities, 1120-b

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Repairs—Continued

- custodial and detention care
 - of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation, 560-f
 - school activities, 740-a**
 - salaries
 - community services
 - civic activities, 1120-a
 - custodial and detention care
 - of children, 1140-a
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation, 510-d
 - school activities, 710-a**
- Replacements**
- equipment, built-in, *see* Repairs, buildings
 - equipment, not built-in, manufactured by district personnel
 - expenses, 740-d
 - salaries, 710-d
 - equipment, not built-in, purchased
 - community services
 - civic activities, 1120-b
 - custodial and detention care of children, 1140-b
 - public libraries, 1130-c
 - recreation, 1110-b
 - welfare, 1150-b
 - investment properties, 1840-b
 - pupil transportation
 - garage equipment, 560-f
 - vehicles
 - cash purchase, 530-a
 - lease or installment purchase, 530-b
 - school activities**
 - instructional, 730-a
 - noninstructional, 730-b
- Research, centralized**
- contracted services, 120
 - expenses, 130-j

- salaries, 110-j
- Reseeding lawns, *see* Grounds, maintenance of
- Reshingling, *see* Repairs, buildings
- Resurfacing floors, *see* Repairs, buildings
- Retirement funds
 - county, 810-a
 - local, 810-a
 - pension payments, 810-c
 - social security, 810-b
 - State, 810-a
- Revenue, abatements on
 - for current fiscal year, 1920-b
 - for prior fiscal years, 850

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- Sabbatical leave**
- consultants, 212
 - principals, 211
 - supervisors, 212
 - teachers, 213
- Safe deposit boxes, record under function for which box is used**
- Salaries**
- community services
 - civic activities, 1120-a
 - custodial and detention care of children, 1140-a
 - nonpublic school pupils
 - attendance services, 1162-a
 - health services, 1162-b
 - transportation services, 1163
 - public libraries, 1130-a
 - recreation, 1110-a
 - welfare, 1150-a
 - investment properties, 1840-b
 - pupil transportation
 - attendants, 510-d
 - clerks, 510-d
 - custodians, 510-d
 - drivers, 510-b
 - firemen, 510-d
 - garage employees, 510-c
 - mechanics, 510-c
 - stock clerks, 510-d
 - supervisors, 510-a

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Salaries—Continued

school activities**

administration
 accountants, 110-m
 auditing, 110-m
 board of education
 members, 110-a
 secretary, 110-b
 buildings and grounds administration, 110-n
 business manager's office, 110-l
 census enumeration, 110-k
 centralized research, 110-j
 election officials, 110-d
 fiscal control, 110-m
 legal services, 110-f
 other administrative personnel, 110-q
 personnel office, 110-h
 printing and publishing, 110-p
 public relations, 110-i
 purchasing office, 110-o
 superintendent's office, 110-g
 tax collection, 110-e
 treasurer's office, 110-c
 administrative assistants, 110-g
 architects, not assigned to construction project, 110-n
 assistant business manager, 110-l
 assistant superintendent, 110-g
 athletics
 nonreimbursable, 1010
 reimbursable, 1811-b
 attendance services
 attendance personnel, 310-a
 other, 310-c
 secretarial and clerical, 310-b
 attendants, bath
 nonreimbursable, 1010
 reimbursable, 1814-b
 auditors, 110-m
 board of education
 members, 110-a
 secretary, 110-b
 business manager, 110-l
 census enumerators, 110-k
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nonreimbursable, 1010
 reimbursable, 1814-b
 co-curricular activities
 nonreimbursable, 1010
 reimbursable
 athletics, interscholastic, 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 compensation, board of education, 110-a
 consultants, instruction, 212
 custodians, 610-b
 dental hygienists, 410-a-4
 dentists, 410-a-2
 deputy superintendent of schools, 110-g
 district treasurer, 110-c
 election officials, 110-d
 engineers, plant, 610-a
 entertainments
 nonreimbursable, 1010
 reimbursable, 1812-b
 exceptional children, teachers of, 213
 extracurricular activities
 nonreimbursable, 1010
 reimbursable
 athletics, interscholastic, 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 farm hands, 610-b
 firemen, 610-b
 food services
 nonreimbursable, 910
 reimbursable, 1720-a
 guidance services
 guidance personnel, 214-c
 secretarial and clerical, 215-d
 health services
 dental hygienists, 410-a-4
 dentists, 410-a-2
 nonprofessional and nontechnical, 410-b
 nurses, 410-a-3

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Salaries—Continued

optometrists, 410-a-5
 other professional and technical personnel, 410-a-5
 physicians, 410-a-1
 psychiatric social workers, 410-a-5
 psychiatrists, 410-a-1
 therapists, 410-a-5
 home-school counselors, 310-a
 home-school visitors, 310-a
 homebound, teachers of, 213
 instruction
 instructional personnel
 audiovisual, 214-b
 consultants, 212
 guidance, 214-c
 librarians, 214-a
 principals, 211
 psychologists, 214-d
 psychometrists, 214-d
 substitute teachers, 213
 supervisors, 212
 teachers, 213
 secretarial and clerical
 audiovisual, 215-d
 consultants, 215-b
 guidance, 215-d
 library, 215-d
 principal's office, 215-a
 psychological, 215-d
 supervision, 215-b
 teachers, 215-c
 janitors, 610-b
 legal personnel, 110-f
 maintenance of plant
 building structures, 710-b
 equipment, not built-in, 710-c
 grounds, 710-a
 nursery school teachers, 213
 nurses, 410-a-3
 operation of plant
 custodians, 610-b
 engineers, plant, 610-a
 farm hands, 610-b
 firemen, 610-b
 groundskeepers, 610-c
 matrons, 610-b
 shipping clerks, 610-d
 stock clerks, 610-d
 switchboard operators, 610-d
 truck drivers, 610-d
 utility men, 610-b

optometrists, 410-a-5
 physicians, 410-a-1
 principal accountant, 110-m
 principals, 211
 psychiatric social workers, 410-a-5
 psychiatrists, 410-a-1
 psychologists, 214-d
 psychometrists, 214-d
 publications, school
 nonreimbursable, 1010
 reimbursable, 1813-b
 purchase agents, 110-o
 research, centralized, 110-j
 secretarial and clerical personnel
 administration
 auditing, 110-m
 board of education
 members, 110-a
 secretary, 110-b
 buildings and grounds administration, 110-n
 business manager's office, 110-l
 census enumeration, 110-k
 centralized research, 110-j
 election officials, 110-d
 fiscal control, 110-m
 legal services, 110-f
 other administrative personnel, 110-q
 personnel office, 110-h
 printing and publishing, 110-p
 public relations, 110-i
 purchasing office, 110-o
 secretary, board of education 110-b
 superintendent's office, 110-g
 tax collection, 110-e
 treasurer's office, 110-c
 attendance services, 310-b
 food services
 nonreimbursable, 910
 reimbursable, 1720-a
 health services, 410-b
 instruction
 audiovisual, 215-d
 consultants, 215-b
 guidance services, 215-d
 library, 215-d

Salaries—Continued

- principal's office, 215-a
- psychological services, 215-d
- supervisory services, 215-b
- teaching services, 215-c
- maintenance of plant
 - building structures 710-b
 - equipment, not built-in, 710-c
 - grounds, 710-a
 - operation of plant, 610-d
 - student-body activities
 - nonreimbursable, 1010
 - reimbursable
 - athletics, interscholastic, 1811-b
 - clubs, 1814-b
 - entertainments, 1812-b
 - publications, 1813-b
- secretary, board of education, 110-b
- shipping clerks, 610-d
- special classes, teachers of, 213
- stock clerks, 610-d
- substitute teachers, 213
- superintendent of schools 110-g
- supervisor of accounts, 110-m
- supervisor of food services
 - nonreimbursable, 910
 - reimbursable, 1720-a
- supervisor of instruction, 212
- supervisor of transportation, 510-a
- supervisor of warehouses, 610-d
- switchboard operators, 610-d
- tax collection, 110-e
- teachers
 - classroom, 213
 - coaches, 213
 - exceptional children, 213
 - homebound, 213
 - itinerant, 213
 - kindergarten, 213
 - nursery school, 213
 - shop, 213
 - special classes, 213
 - substitute, 213
 - visiting teachers, 213
- teachers' aides, 216
- therapists, 410-a-5
- School baths, *see* Baths, school
- School buses, *see* Pupil transportation
- School clubs, *see* Clubs, school
- School entertainments, *see* Entertainments, school
- School libraries, *see* Libraries, school
- School lunch, *see* Food services
- School publications
 - expenses
 - nonreimbursable, 1020
 - reimbursable, 1813-b
 - gross expenditures, 1813-b
 - net expenditures, 1030
 - salaries
 - nonreimbursable, 1010
 - reimbursable, 1813-b
- School supplies, nonpublic school pupils, 1161-b
- Schoolhousing authorities
 - interest payments, 1340-b
 - principal payments, 1340-a
- Secretarial and clerical salaries, *see* Salaries
- Secretary, board of education
 - contracted services, 120
 - expenses, 130-b
 - salaries, 110-b
- Securities, 1550-b
- Sewer charges
 - assessments for installation, 1210-c
 - use of sewers, 640-a
- Shelters, pupil transportation
 - initial or additional, 1220-b
 - rental of, 550
 - repairs
 - contracted services, 560-f
 - expenses, 560-f
 - salaries, 510-d
- Short-term loans
 - interest, 1320-b
 - principal, 1610-b
- Sinking funds
 - payments from
 - bonds, 1560-b-1
 - interest, 1560-b-2
 - payments to
 - bonds, 1330
 - interest, 1320-a
- Sites
 - grounds, maintenance of
 - contracted services
 - community services
 - civic activities, 1120-b

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custodial and detention care
 of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation, 560-f
 school activities, 720-a**
 expenses
 community services
 civic activities, 1120-b
 custodial and detention care
 of children, 1140-b
 public libraries, 1130-c
 recreation, 1110-b
 welfare, 1150-b
 investment properties, 1840-b
 pupil transportation, 560-f
 school activities, 740-a**
 salaries
 community services
 civic activities, 1120-a
 custodial and detention care
 of children, 1140-a
 public libraries, 1130-a
 recreation, 1110-a
 welfare, 1150-a
 investment properties, 1840-b
 pupil transportation, 510-d
 school activities, 710-a**
 improvements to sites, 1210-c
 new sites or additions, 1210-b
 professional services, 1210-a
 Social security, 810-b
 Speakers, teachers' meetings, 250-c
 Stores, 1520
 Student-body activities
 equipment, initial or additional,
 1230-h
 expenses
 nonreimbursable, 1020
 reimbursable
 athletics, interscholastic,
 1811-b
 clubs, 1814-b
 entertainments, 1812-b
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gross expenditures
 athletics, interscholastic, 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 maintenance of plant**
 nonreimbursable
 expenses, 1020
 salaries, 1010
 reimbursable
 athletics, interscholastic,
 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 net expenditures, 1030
 operation of plant**
 nonreimbursable
 expenses, 1020
 salaries, 1010
 reimbursable
 athletics, interscholastic,
 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 rent**
 nonreimbursable, 1020
 reimbursable
 athletics, interscholastic,
 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 salaries
 nonreimbursable, 1010
 reimbursable
 athletics, interscholastic,
 1811-b
 clubs, 1814-b
 entertainments, 1812-b
 publications, 1813-b
 Subscriptions for employed personnel,
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 ployed personnel
 Substitute teachers, salaries, 213
 Superintendent's office
 contracted services, 120

** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Superintendent's office—Continued

- expenses, 130-g
- salaries, 110-g
- Supervision**
 - expenses, 250-c
 - salaries
 - consultants, 212
 - secretarial and clerical, 215-b
 - supervisors, 212
 - supplies, 250-a
 - travel, 250-b
- Supervisors of pupil transportation,**
 - salaries, 510-a
- Supplies**
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

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- food services
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 - reimbursable, 1720-e
- health services, 420-a
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 - driver education vehicles, 240
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 - building structures, 740-b
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 - operation of plant, 650-b
- student-body activities
 - nonreimbursable, 1020
 - reimbursable
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 - clubs, 1814-b
 - entertainments, 1812-b
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- replacements
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

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- supplies
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** Direct expenses for operation of plant, maintenance of plant, and rent for PUPIL TRANSPORTATION, FOOD SERVICES, and STUDENT-BODY ACTIVITIES are recorded under the accounts for those functions.

Part VI

FINANCIAL ACCOUNTING TERMINOLOGY

CHAPTER 11

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. (See *also* SUPPLIES and EQUIPMENT in Glossary.)

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 building, has a useful life approximately equal to that of the building, and causes appreciable damage to the building if removed. Expenditures for initial or additional equipment built into buildings are recorded under CAPITAL OUTLAY, account 1220-b, New Buildings and Building Additions, or account 1220-c, Remodeling. Expenditures for repairs and replacements of such equipment are recorded under MAINTENANCE OF PLANT, Repair of Buildings, accounts 710-b, Salaries, and 740-b, Other Expenses, or account 720-b, Contracted Services. Examples of such equipment are: Bulletin boards, counters, basketball backboards, shelving, stage curtains, and service systems such as air conditioning, heating, lighting, intercommunication, and water systems.

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

ALPHABETICAL LIST OF SUPPLIES AND EQUIPMENT

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

The list should be used in conjunction with the criteria for supplies and equipment presented above. *In cases of doubt as to whether an article should be classified as a supply or as 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 different accounts from those for other equipment.

A

- | | |
|--|--|
| <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 Accesories—S Automobile Controls for Handicapped Persons—S Automobile Defrosters—S Automobile Fuel Tanks—S Automobile Heaters—S Automobile Lifts—E |
|--|--|

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

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 Mould-
 ing—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 Slate—S
 Bladders—S
 Blades, Saw—S
 Blankets—S
 Blanks, Printed—S
 Bleachers, Portable—E
 Bleaches—S

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

Blocks, Hat—S
 Blocks, Kindergarten—S
 Blocks, Surface Hardened—S
 Blocks, Terminal—S
 Blood Analysis Apparatus, Complete—E
 Blood Plasma Cabinets—E
 Blood Pressure Apparatus—E
 Blotter Holders—S
 Blotter Pads—S
 Blotters—S
 Blowpipes—S
 Blue Print Machines—E
 Blue Print Paper—S
 Bluing—S
 Boards, Bread—S
 Boards, Bulletin, Portable—E
 Boards, Carrom—S
 Boards, Checker—S
 Boards, Drawing—S
 Boards, Emery—S
 Boards, Ironing—S
 Boards, Lumber—S
 Boards, Mounting—S
 Boards, Sandwich—S
 Boards, Wash—S
 Boats or Canoes—E
 Bobbins—S
 Bodies, Bus—E
 Bodies, Truck—E
 Bodkins—S
 Boiler Cleaners—S
 Boiler Compounds—S
 Boiler Firing Tools—S
 Bolt Cutters—S
 Bolts—S
 Bond Paper—S
 Book Cards—S
 Book Ends—S
 Book Jackets—S
 Book Plates—S
 Book Pockets—S
 Book Records—S
 Book Stacks—E
 Book Trucks—E
 Bookbinding Machinery—E
 Bookcases, Sectional—E
 Bookcloth—S
 Bookcovers—S

Bookkeeping Forms—S
 Bookkeeping Machines—E
 Books, Cash—S
 Books, Composition—S
 Books, Library—E
 Books, Looseleaf Note—S
 Books, Record—S
 Books, Text—S
 Boring Machines, Precision Table or Vertical Types—E
 Bottle Syphons—S
 Bottles—S
 Bowling Alley Pins—S
 Bowls—S
 Bowls, Water Closet—S
 Bows, Archery—S
 Box Files, Cardboard—S
 Boxes, Electrical—S
 Boxing Gloves—S
 Boxing Rings, Complete—E
 Boyle's Law Apparatus, 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 Sheet—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

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

- Caustics—S
 Cellophane—S
 Celluloid—S
 Cement, Construction—S
 Cement, Liquid—S
 Centering Machines—E
 Centrifuges—E
 Certificates—S
 Chafing Dishes—S
 Chain Hoists—E
 Chains—S
 Chains, Tire—S
 Chair Pads—S
 Chairs—E
 Chairs, Folding—E
 Chalks—S
 Chamois—S
 Change Holders—S
 Charcoal—S
 Charge Slips—S
 Chargers, Battery—E
 Chart Stands—E
 Charts—S
 Chassis, Bus—E
 Chassis, Truck—E
 Check Handling Machines—E
 Check Writers—E
 Checkbooks—S
 Checker Boards—S
 Checkers—S
 Checks, Brass—S
 Cheesecloth—S
 Chemicals—S
 Chemistry Glassware—S
 Chemistry Rubber Goods—S
 Chinaware—S
 Chisels, in Sets—E
 Chisels, not in Sets—S
 Choppers, Food, Hand-Operated—S
 Choppers, Food, Power—E
 Circuit Breakers—S
 Clamps—S
 Clay—S
 Clay Modeling Tools—S
 Cleaners, Flue—S
 Cleaners, Steam Vapor—E
 Cleaners, Vacuum—E
 Cleaning Compounds—S
 Clinometers, Photoelectric—E
 Clippers, Hair, Electric—E
 Clippers, Hair, Hand—S
 Clips—S
 Clocks, Desk—S
 Clocks, Wall—E
 Cloth—S
 Cloth Cutting Machines—E
 Cloth Nets—S
 Clothes Baskets—S
 Clothes Brushes—S
 Clothes Dryers—E
 Clothes Hooks—S
 Clotheslines—S
 Clothespins—S
 Clutch Rebuilding Apparatus—E
 Coal—S
 Coal Bags—S
 Coal Hods—S
 Coal Screens—S
 Coal Scuttles—S
 Coal Shovels—S
 Coat Hangers—S
 Coat Hooks—S
 Cocoa Mats—S
 Coffee Cans—S
 Coffee Grinders—E
 Coffee Percolators, Electric—E
 Coffee Pots—S
 Coffee Urns—E
 Coin, Currency, and Check Handling
 Machines—E
 Coke—S
 Colanders—S
 Collapsible Tables—E
 Colored Pencils—S
 Colorimeters—E
 Coloring Dyes—S
 Combines—E
 Combs—S
 Combustion Analyzers—E
 Comparators—E
 Compasses, Blackboard—S
 Compasses, Drawing—S
 Compasses, Magnetic—E
 Compasses, Magnetic, Pocket—S
 Compounds, Chemical—S
 Compounds, Cleaning—S
 Compounds, Grinding—S
 Compounds, Patching—S

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

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

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

- Developers, Photographic—S
 Developing Tanks—S
 Dextrin—S
 Dextrose—S
 Diaries—S
 Dictating Machine Cylinders—S
 Dictating Machines—E
 Dictionaries, Abridged—S
 Dictionaries, Large Unabridged—E
 Dictionary Stands—E
 Dies, in Sets—E
 Dies, not in Sets—S
 Diesel Engines, Integral Parts of
 Larger Units—S
 Diesel Engines for use in Classrooms
 —E
 Diploma Covers—S
 Diploma Ribbons—S
 Diploma Seals—S
 Diplomas—S
 Discs, Optical—E
 Discs, Phonograph—S
 Dish Brushes—S
 Dish Cloths—S
 Dish Pans—S
 Dish Trucks—E
 Dishes—S
 Dishwashing Machines—E
 Disinfectants—S
 Display Cases—E
 Display Mounts—S
 Dissecting Sets—S
 Distilled Water—S
 Distilling Apparatus—E
 Distributor Boxes—S
 Distributors—S
 Ditto Machines—E
 Dividers—S
 Doilies—S
 Dolls—S
 Door Mats—S
 Doors—S
 Dowels—S
 Drafting Instruments—S
 Drafting Machines—E
 Draglines—S
 Drain Cleaners—S
 Drain Pans—S
 Drain Plugs—S
 Drain Plungers—S
 Drain Tile—S
 Drainpipe Flushers—S
 Drapery Cloth—S
 Drapes—S
 Drawing Boards—S
 Drawing Compasses—S
 Drawing Instruments—S
 Drawing Paper—S
 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—Equipment may be capital outlay or replacement. See CAPITAL OUTLAY and REPLACEMENT in GLOSSARY OF TERMS.

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
 Engineer's Scales, Measure—S
 Engine Flushing Machines—E
 Engines, for use in Classrooms—E
 Engines, Integral Parts of Larger Units—S
 Enlargers—E
 Envelope Sealers—E
 Envelopes—S
 Epsom Salts—S
 Eradicator, Ink—S
 Erasers, Electric—E
 Erasers, Hand—S
 Essences—S
 Exhibit Cases—E
 Exposure Meters, Camera—E
 Extensometers—E
 Extinguishers, Fire—E
 Extractors—E
 Extracts—S
 Eye Charts—S
 Eyelets—S

F

Fabrics—S
 Face and Eye Shields—S
 Faces, Archery—S
 Falling Weight Rammers—E
 Fans, Electric, Portable—E
 Fasteners—S
 Fasteners, Apparel—S
 Faucets, Combination or Single—S
 Feldspar—S
 Felt—S
 Fencing Foils—S
 Ferrules—S
 Fertilizers—S
 Fiber Rod—S
 Fiber Sheets—S
 Fiber Tubes—S
 Fiberboard—S
 Figures, Geometrical, Models, in Sets—E
 File Boxes—S
 File Cards—S
 File Folders—S

- Files, Wood and Metal Working—S
 Filing Cabinets—E
 Filing Machines—E
 Filings—S
 Fillers, Battery—S
 Fillers, Ink—S
 Fillers, Paint—S
 Fillers, Wood—S
 Film Cement—S
 Films—S
 Filter Paper—S
 Filters, Small—S
 Fingers, Rubber—S
 Fire Axes—S
 Fire Extinguisher Refills—S
 Fire Extinguishers—E
 Fire Hooks—S
 Fire Shovels—S
 Fire Tongs—S
 Fireplace Fixtures—E
 Fittings, Lubrication—S
 First Aid Kits—S
 Flags—S
 Flashlights—S
 Flasks—S
 Flat Irons, Electric—E
 Flavorings—S
 Flaxseed—S
 Flexible Cord Sets—S
 Flexible Metal Hose—S
 Flexible Metal Tubing—S
 Floats, Hydrometer—S
 Floats, Plumbing—S
 Floor Oil—S
 Floor Scrubbers, Electric—E
 Floor Waxes—S
 Flour—S
 Flower Bulbs—S
 Flowerpots—S
 Flowers—S
 Flue Cleaners—S
 Fluorescent Lamps—S
 Fluorescent Starters—S
 Fluoroscopes—E
 Flushers, Drainpipe—S
 Flush Valves—S
 Flux—S
 Flypaper—S
 Fly Sprays—S
- Folders—S
 Folding Chairs—E
 Folding Tables—E
 Food—S
 Football Dummies, Tackling—S
 Football Shoes—S
 Football Uniforms—S
 Footballs—S
 Forceps—S
 Forges—E
 Forks, Silverware—S
 Forks, Spading—S
 Forks, Tuning—S
 Formaldehyde—S
 Forms, Dress—E
 Forms, Geometrical, Model, in Sets—E
 Forms, Printed—S
 Foundry Machinery—E
 Frames, Blueprint—E
 Frames, Door—S
 Frames, Mirror—S
 Frames, Ophthalmic—S
 Frames, Picture—S
 Frames, Saw—S
 Frames, Window—S
 Freezers—E
 Freezers, Ice Cream—E
 Frequency Meters—E
 Friction Tape—S
 Fruits—S
 Fuels—S
 Fumigants—S
 Fumigators—S
 Fungicides—S
 Funnels—S
 Furnaces, Heat Treating—E
 Furnaces, Laboratory—E
 Furnaces, Remelting, Type Metal—E
 Furniture—E
 Furniture Polish—S
 Fuses—S
- G**
- Gages, Tire—S
 Galvanometers—E
 Galvanoscopes—E
 Games—S

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

Garbage Cans—S
 Garden Hose—S
 Garden Tools—S
 Garments—S
 Garnet Paper—S
 Gas Compressors—E
 Gas Cylinders—E
 Gas Mantels—S
 Gas Meters, Laboratory Type—E
 Gas Plates—E
 Gas Stoves—E
 Gases—S
 Gaskets—S
 Gasoline—S
 Gasoline Dispensing Pumps, Electric
 —E
 Gasoline Dispensing Pumps, Hand
 Operated—S
 Gauges, Tire—S
 Gauze—S
 Gear Cutting Machines—E
 Gears—S
 Gelatin—S
 Gelatin Duplicators—E
 Gelatin Pads—S
 Generators, Integral Parts of Larger
 Units—S
 Generators, not Integral Parts of
 Larger Units—E
 Geographic Globes, Large Stand Type
 —E
 Geographic Globes, Small Desk Type
 —S
 Glass—S
 Glass, Watch—S
 Glass Cutters—S
 Glass Wool—S
 Glasses, Drinking—S
 Glasses, Magnifying—S
 Glasses, Ophthalmic—S
 Glassware—S
 Glaze—S
 Glides—S
 Globes, Electric Light—S
 Globes, Geographic, Large Stand
 Type—E
 Globes, Geographic, Small Desk Type
 —S
 Gloves, Rubber—S

Glue—S
 Glycerin—S
 Goggles—S
 Graduated Measures—S
 Graph Paper—S
 Graphite—S
 Grass Seed—S
 Grass Shears, Hand Operated—S
 Grass Shears, Power Operated—E
 Grates, Stove—S
 Gravel—S
 Grease—S
 Grease Guns, Air, Gun Only—S
 Grease Guns, Hand—S
 Grinders, Hand Operated—S
 Grinders, Power Operated—E
 Grinding Compounds—S
 Grinding Wheels—S
 Groceries—S
 Guards, Arm—S
 Guards, Lamp—S
 Guards, Shin—S
 Gummed Cloth—S
 Gummed Figures—S
 Gummed Labels—S
 Gummed Seals—S
 Gummed Tape—S
 Guns, Starting—E
 Gym Shoes—S
 Gypsum—S

H

Hacksaws—S
 Hair Clippers, Electric—E
 Hair Clippers, Hand—S
 Hair Dryers—E
 Hairpins—S
 Hall Trees—E
 Hammers, Autobody, Pneumatic, etc.
 —E
 Hammers, Ball Peen—S
 Hammers, Electric, Hand—E
 Hammers, Light Forged—S
 Hammers, Sledge—S
 Hampers—S
 Hand Bags—S
 Hand Saws—S
 Hand Stamps—S

Hand Tools, in Sets—E
 Hand Tools, not in Sets—S
 Hand Tools, Power Driven, Pneumatic and Electric—E
 Hand Trucks—E
 Handballs—S
 Handbooks—S
 Handles—S
 Handscrews, Wood and Iron—S
 Hangers, Clothing—S
 Hangers, Hardware—S
 Hardware—S
 Harnesses—E
 Harrows—E
 Hat Blocks—S
 Hatchets—S
 Headlights—S
 Heaters, Portable—E
 Heating Pads—S
 Hectographs—E
 Hemp Fibre—S
 Henna—S
 Hinges—S
 Hods, Coal—S
 Hoes, Garden—S
 Hoists, Electric or Pneumatic—E
 Holders, Blotter—S
 Holders, Change—S
 Holders, Copy—S
 Holders, Dictionary—E
 Hooks—S
 Horns, Motor Vehicles—S
 Horses—E
 Horses, Gym Equipment—E
 Horseshoes—S
 Hose, Apparel—S
 Hose, Flexible Metal—S
 Hose, Garden—S
 Hose Clamps—S
 Hose Nozzles—S
 Hot Plates—E
 Hot Water Bottles—S
 Hurdles—E
 Hydraulic Jacks, Garage Type—E
 Hydrometer Floats—S
 Hydrometers—S
 Hygrometers—S
 Hypodermic Needles—S
 Hypodermic Syringes—S

I

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

J

Jackets, Book—S
 Jacks, Garage Type, Hydraulic—E
 Jacks, Mechanical—S

Jars—S
 Jointers—E
 Joints, Plumbing—S
 Juice Extractors, Electric—E
 Jump Standards—E

K

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

L

Labels—S
 Laboratory Balances, Beam—E
 Laboratory Fittings, Plumbing—S
 Laboratory Furniture—E
 Laboratory Glassware—S
 Laboratory Models—E
 Laboratory Mounts—S
 Laboratory Tools, Small Hand—S
 Lacing—S
 Lacquers—S
 Lactose—S
 Ladles—S
 Lagscrews—S
 Lamp Bases—S
 Lamp Bulbs—S
 Lamps, Desk—S
 Lamps, Drafting Table—S
 Lamps, Electric Floor—E
 Lantern Slide Cabinets—E
 Lantern Slides—S
 Lanterns—S
 Lathes, Brake Drum—E
 Lathes, Engine—E
 Lathes, Turret, or Automatic Screw
 Machines—E
 Lathes, Wood Turning—E
 Laths—S
 Lawn Mowers—E

Lawn Rollers—E
 Lawn Sprinklers, Movable—S
 Lead—S
 Lead Pencils—S
 Lead, Red—S
 Lead, Slug and Rule Casting
 Machines, Elrod—E
 Leather—S
 Leather Brief Cases—S
 Leather Working Tools, Hand—S
 Lecterns—E
 Ledgers—S
 Lenses—S
 Letter Baskets—S
 Letter Files—S
 Letter Openers—S
 Letter Presses—E
 Letter Scales—S
 Letterheads—S
 Lettering Pens—S
 Levels, Precision Machinists'—S
 Levels, Small or Carpenters'—S
 Library Books—E
 Library Furniture—E
 Library Trucks—E
 Lifts, Vehicle—E
 Light Bulbs—S
 Light Globes—S
 Lighting Units, Blueprinting—E
 Lime—S
 Line Markers, Large Push Type—E
 Line Markers, Small—S
 Linens—S
 Liners, Staff, Music—S
 Liners, Type—S
 Lining, Brake—S
 Lining, Cloth—S
 Linoleum—S
 Linotype Metals—S
 Linotypes—E
 Linseed Oil—S
 Liquid Bronzing—S
 Liquid Polishes—S
 Liquid Soaps—S
 Litmus Paper—S
 Livestock—E
 Loam—S
 Lockers, not Built-in—E
 Locknuts—S

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

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

P

Packing—S
 Padding—S
 Padlocks—S
 Pads, Chair—S
 Pads, Desk—S

- Pads, Ink—S
 Pads, Stamp—S
 Pads, Typewriter—S
 Pads, Writing—S
 Pails—S
 Paint Brushes—S
 Paint Drier—S
 Paint Remover—S
 Paint Spraying Outfits—E
 Paints—S
 Palettes—S
 Pamphlets—S
 Pans—S
 Pantographs—S
 Paper—S
 Paper Clips—S
 Paper Cups—S
 Paper Cutters—E
 Paper Fasteners—S
 Paper Napkins—S
 Paper Punches—S
 Paper Towels—S
 Paraffin—S
 Parts, Radio, Resistors, Tubes,
 Transformers, etc.—S
 Parts, Repair—S
 Paste—S
 Paste Brushes—S
 Pasteboard—S
 Pasteboard Boxes—S
 Pastries—S
 Pastry Cutters—S
 Patching Compounds—S
 Patterns—S
 Peat Moss—S
 Peelers, Electrical—E
 Peelers, Hand—S
 Pen Points—S
 Pencil Sharpeners—S
 Pencils—S
 Pencils, Mechanical—S
 Penholders—S
 Penknives—S
 Pennants—S
 Pens—S
 Percolators, Coffee, Electric—E
 Periodicals—S
 Permanent Waving Machines—E
 Pestles—S
 Phonograph Needles—S
 Phonograph Record Albums—S
 Phonograph Records—S
 Phonographs—E
 Photocopying Apparatus—E
 Photoelectric Cells—S
 Photoengraving Apparatus—E
 Photograph Mounts—S
 Photographic Lenses—S
 Photographs—S
 Photometers—E
 Piano Parts—S
 Pianos—E
 Picks—S
 Picture Frames—S
 Picture Wire—S
 Pictures, Large Wall—E
 Pigments—S
 Pillows—S
 Ping Pong Sets—S
 Pinking Shears—S
 Pins—S
 Pipe—S
 Pipe Dies, in Sets—E
 Pipe Dies, not in Sets—S
 Pipe Fittings—S
 Pipe, Steel—S
 Pipettes—S
 Piston Rings—S
 Pistons—S
 Pitchers—S
 Pitch Pipes—S
 Pitchforks—S
 Plane Cutters—S
 Planers, Power—E
 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

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

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

Prisms—S
 Projectors, Motion Picture—E
 Projectors, Still—E
 Protractors—S
 Pruners, Hand—S
 Pruners, Power—E
 Psychrometers—S
 Public Address Systems, Portable—E
 Pulleys—S
 Pumice—S
 Punches—S
 Push Buttons—S
 Push Carts—E
 Putty—S
 Pyrometers—E

Q

Quinine—S
 Quivers, Arrow—S

R

Rackets, Badminton—S
 Rackets, Tennis—S
 Radio Receiving Sets—E
 Radio Transmitters—E
 Radio Tubes—S
 Raffia—S
 Rags—S
 Rakes, Garden—S
 Rakes, Window—E
 Ranges, Cooking—E
 Rasps—S
 Rattan—S
 Reamers—S
 Receptacles—S
 Record Books—S
 Record Forms—S
 Record Players—E
 Recorders, Sound—E
 Recording Tape and Wire—S
 Records, Phonograph—S
 Reeds—S
 Reels, Hose—S
 Reels, Motion Picture Film—S
 Reference Books—E
 Reflectors, Parabolic—S
 Refracting Apparatus—E
 Refrigerators, Electric or Ice, not Built-in—E

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

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, Game—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
 Scalpels—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, Water, 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
 Squeezes—S
 Stacks, Book—E
 Stadia Rods—E
 Stadiometers—E
 Staff Liners, Music—S
 Stain Removers—S
 Stains—S
 Stakes—S
 Stamp Pads—S
 Stamping Machines, Power—E
 Stamping Machines, Small Hand—S
 Stamps, Rubber—S
 Standards, Jump—E
 Stands, Calendar—S
 Stands, Chart—E
 Stands, Engine Repair—E

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

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
 Sunglass Frames—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, not Integral Parts of
 Larger Units—E
 Triangles, Drafting—S
 Trimmers, Hedge, Hand—S
 Trimmers, Hedge, Power—E
 Tripods, Camera—E
 Trophies—S
 Trowels—S
 Trucks, Hand—E
 Trucks, Motor—E
 Tubes, Inner—S
 Tubes, Radio—S
 Tubes, Television—S
 Tubing Materials—S
 Tumblers, Glass—S
 Tuning Forks—S

Tunnels, Models, Wind—E
 Turpentine—S
 Tweezers—S
 Twine—S
 Type Cases—E
 Type Casting Machines—E
 Type Cleaner—S
 Type Liners—S
 Type, Matrix—S
 Type, Printing—S
 Typewriter Brushes—S
 Typewriter Covers—S
 Typewriter Desks—E
 Typewriter Ribbons—S
 Typewriters—E

U

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

V

Vacuum Bottles—S
 Vacuum Cleaners—E
 Vacuum Tube Voltmeters—E
 Valve Parts—S
 Valves—S
 Vaporizers, Electric—S
 Varnish Driers—S
 Varnish Removers—S
 Varnishes—S
 Vases—S
 Vaulting Poles—S
 Vegetables—S
 Vending Machines—E
 Vibrographs—E
 Vines—S
 Vises, Bench—E
 Vises, Small Hand—S
 Vision Charts—S
 Volleyball Nets—S
 Volleyballs—S
 Voltmeters—E

W

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

- Wheels, Automobile—S
 Wheels, Emery—S
 Wheels, Pottery—E
 Whetstones—S
 Whiskbrooms—S
 Whistles—S
 Window Glass—S
 Window Screens—S
 Window Shades—S
 Window Working Safety Belts—S
 Wipers—S
 Wire—S
 Wood, Plastic—S
 Wood Fillers—S
 Wood Preservatives—S
 Wood Stains—S
 Wool—S
 Wool, Glass—S
 Wool, Steel—S
 Work Benches—E
 Work Tables—E
 Wrapping Paper—S
 Wrenches, in Sets—E
 Wrenches, not in Sets—S
 Writing Paper—S

X

- X-Ray Machines—E

Y

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

Z

- Zinc—S

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

CHAPTER 12

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. Some of the terms apply only to the cash basis of accounting, some apply only to the accrual basis, and some apply to both. 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 with appropriate cross-referencing where necessary.

Many of the definitions have been taken from the recommendations of the National Committee on Governmental Accounting.¹ These are shown by an asterisk following the definition. Many others have been taken from Handbook I in the Educational Records and Reports Series.² These are shown by two asterisks following the definition.

Abatement—A reduction of a previously recorded expenditure or receipt item by such things as refunds, rebates, and collections for loss or damage to school property.

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 basis of accounting 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

¹ National Committee on Governmental Accounting. *Municipal Accounting and Auditing*. Bulletin No. 14, Municipal Finance Officers Association of the United States and Canada, Chicago, September 1951.

² Reason, Paul L., Foster, Emery M., and Will, Robert F. *The Common Core of State Educational Information*. Washington, U. S. Government Printing Office, 1953. (U. S. Department of Health, Education, and Welfare, Office of Education, State Educational Records and Reports Series: Handbook I, Bulletin 1953, No. 8.)

revenue is actually received or the payment is actually made. *See also* CURRENT EXPENSE, ESTIMATED REVENUE, and EXPENDITURES.

Accrue—To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. *See also* ACCRUAL BASIS, ACCRUED EXPENSES, ACCRUED LIABILITIES, and ACCRUED REVENUE.

Accrued Expenses—Expenses which have been incurred and have not been paid as of a given date. *See also* ACCRUAL BASIS and ACCRUE.

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. *See also* ACCRUED EXPENSES.

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. (NOTE: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.)

Administrative Unit, Intermediate—

A unit smaller than the State which exists primarily to provide consultative, advisory, or statistical services to local basic administrative units, or to exercise certain regulatory and inspectorial functions over local basic administrative units. An intermediate unit may operate schools and contract for school services, but it does not exist primarily to render such services. Such units may or may not have taxing and bonding authority. Where there is a supervisory union board, the union is included as an intermediate unit.**

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.** (This term is used synonymously with the term "school district.")

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 at-

titudes 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.**

Advancement Accounts—See REVOLVING FUND.

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.** See also DAY IN SESSION and DAY OF ATTENDANCE.

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.** See also DAY IN SESSION and DAY OF ATTENDANCE.

Allot—To divide an appropriation into amounts for certain periods or for specific purposes.*

Allotment—The amount allotted for a certain period or purpose.*

Allotment Ledger—A subsidiary ledger which contains an account for each allotment showing the amount allotted, expenditures, encumbrances, the net balance, and other related information.* See also APPROPRIATION LEDGER.

Amortization of Debt—(a) Gradual payment of an amount owed ac-

ording to a specified schedule of times and amounts. (b) Provision for paying a debt by means of a Sinking Fund.

Apportionment—See ALLOTMENT.*

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 (district meeting, city council, or other governmental bodies) for school purposes; which funds have not been specifically collected as school taxes.

Appropriation Balance—See UNENCUMBERED BALANCE OF APPROPRIATION OR ALLOTMENT, and UNEXPENDED BALANCE OF APPROPRIATION OR ALLOTMENT.

Appropriation Expenditure—An expenditure chargeable to an appropriation.*

Appropriation Ledger—A ledger containing an account with each appropriation. Each account usually shows the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance, and other related information. If allotments are made and a separate ledger is maintained for them, each account usually shows the amount appropriated, transfers to or from the appropriation, the amount allotted, and the unallotted balance. See also ALLOTMENT LEDGER.

Assessment, Special—A compulsory levy made by a local government against certain properties to de-

fray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to the owners of such properties.*

Assets—The entire property owned by a school district. *See also* FIXED ASSETS.

Attendance, Aggregate Days—*See* AGGREGATE DAYS ATTENDANCE.

Attendance Officers—Persons who enforce the compulsory attendance laws, analyze causes of nonattendance, and help to improve the attendance of individual pupils. Visiting teachers may or may not be included under this term.** *See also* VISITING TEACHER.

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.** *See also* AGGREGATE DAYS ATTENDANCE, DAY IN SESSION, and DAY OF ATTENDANCE.

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.** *See also* AGGREGATE DAYS MEMBERSHIP, DAY IN SESSION, and MEMBERSHIP.

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 or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards. (NOTE: This definition is

a modification of that in Handbook I, The Common Core of State Educational Information.)

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.* *See also* RE-FUNDING BONDS, SERIAL BONDS, SURETY BONDS, and TERM BONDS.

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. Sometimes called "Funded Debt."

Book Value—Value as shown by books of account.*

Budget—A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three

parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Accounts—Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.* *See also* PROPRIETARY ACCOUNTS.

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, improve-

ment of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Includes installment or lease payments on property (except interest) 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. Any restriction or limitations as to its availability should be indicated.*

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.

Clearing Accounts—Accounts used to accumulate total receipts or expenditures either for later distribution among the accounts to which such receipts or expenditures are properly allocable, or for recording the net differences under the proper account. *See also* REVOLVING FUND, PREPAID EXPENSES, and PETTY CASH.

Clerical Personnel—*See* PERSONNEL, CLERICAL.

Co-curricular Activities—*See* STUDENT-BODY ACTIVITIES.

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 College (Junior College, Technical Institute, etc.)—A public school beginning with grade 13 which offers at least 1 but less than 4 years of work and does not grant the baccalaureate degree.** *See also* ADULT EDUCATION,

Community Services—Those services which are provided by the school 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.

Consultants or Supervisors of Instruction—See SUPERVISORS OF INSTRUCTION.

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 control-

ling 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 Per Pupil—See CURRENT EXPENDITURES PER PUPIL.

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—See CURRENT EXPENSE.

Current Expenditures Per Pupil—Current expenditures for a given period of time divided by a pupil unit of measure. In this manual, the term stands for the total expenditures in the 100 Series of accounts, ADMINISTRATION, through the 800 Series of accounts, FIXED CHARGES, for specified program areas, divided by the average daily membership or average daily attendance for the program areas involved.

Current Expense—Any expenditure except for capital outlay and debt service. If any accounts are kept on the accrual basis, current expense includes total charges incurred, whether paid or unpaid. If accounts are kept on the cash basis, it includes only actual disbursement.**

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.* See also FLOATING DEBT.

Current Loans—A loan payable in the same fiscal year in which the money was borrowed. See also TAX ANTICIPATION NOTES.

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. If overcrowded conditions make it necessary to hold two separate sessions with a different group of pupils in each session, a pupil attending for all of either session should be considered as having attended for the full day. An excused absence during examination periods or because of sickness or for any other reason should not be counted as a day of attendance.** See also DAY IN SESSION.

Debt Service—Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. (NOTE: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.) See also CURRENT LOANS.

Deferred Charges — Expenditures which are not chargeable to the fiscal period in which made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation. See also PREPAID EXPENSES.

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. See also INDIRECT EXPENSES.

Disbursements—Payments in cash.* See also CASH.

Double Entry—A system of book-keeping 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.

Endowment Fund—See FUND, ENDOWMENT.

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. (NOTE: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.) See also chapter 11.

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 es-

timated to be collected during a given period.*

Expenditures—If accounts are kept on the accrual basis, this includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. If accounts are kept on the cash basis, this includes only actual disbursements for these purposes. (Transfers between funds, exchanges of cash for other current assets such as the purchase of stores and investment of cash in U. S. Bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)**

Face Value—As applied to securities, this term designates the amount of the liability stated in the security document.*

Federal Aid for Education—Any grant made by the Federal Government for the support of education. See also GRANT, PUBLIC.

Fidelity Bond—A bond guaranteeing the school district against losses resulting from the actions of the treasurer, employees, or other persons of the district. See also SURETY BOND.

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 equip-

ment 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. They do not include payments to public schoolhousing authorities or similar agencies.**

Floating Debt—Liabilities (except bonds) payable on demand or at an early date; for example, accounts payable, bank loans, notes, or warrants.* See also CURRENT LIABILITIES.

Floor Area—See GROSS FLOOR AREA.

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.**

Full-time Personnel—See PERSONNEL, FULL-TIME.

Function—See CLASSIFICATION, FUNCTION.

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. See also FUND, PERMANENT SCHOOL.

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. There may also be non-existent funds which are legally recognized as an obligation; these may be considered as permanent funds.** See also ENDOWMENT FUND.

Fund, Revolving—A fund provided to carry out a cycle of operations.

The amounts expended from the fund are restored from earnings from operations or by transfers from other funds so that it remains intact, either in the form of cash, receivables, inventory, or other assets. These funds are also known as reimbursable funds.**

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

Fund, Special—Any fund other than the general fund.

Fund Accounts—All accounts necessary to set forth the financial operations and financial condition of a fund.*

Funded Debt—Same as BONDED DEBT which is the preferred term.*

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

General Fund—See FUND, GENERAL.

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, Private—See GIFT.

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

Gross Floor Area—The sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections. This includes all stories or areas which have floor surfaces with clear standing head room (6'6" minimum) regardless of their use.

Guidance Personnel—See PERSONNEL, GUIDANCE.

Health Personnel—See PERSONNEL, HEALTH.

Home-School Counselors—See VISITING TEACHERS.

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 the salary to charge each of these services. See also DIRECT EXPENSES.

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

Instructional Personnel—See PERSONNEL, INSTRUCTIONAL.

Interest—A fee charged a borrower for the use of money. See also DEBT SERVICE.

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.

Intermediate Sources of Revenue—An intermediate administrative unit or a political subdivision between school districts and the State that collects revenue and distributes it to school districts in amounts different from those which were collected within such districts.

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 or 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 decision.

Junior College—See COMMUNITY COLLEGE.

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.**

Ledger—See ALLOTMENT LEDGER, APPROPRIATION LEDGER, and GENERAL LEDGER.

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.

Loans — See BOND, CURRENT LOAN, LONG-TERM LOAN, and SHORT-TERM LOAN.

Long-term Loan—A loan which extends for more than 5 years from the date the loan was obtained and is not secured by serial or term bonds.

Maintenance of 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). (NOTE: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.)

Maintenance Personnel—See PERSONNEL, MAINTENANCE.

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 the 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.**

Membership, Aggregate Days—See AGGREGATE DAYS MEMBERSHIP.

Membership, Average Daily — See AVERAGE DAILY MEMBERSHIP.

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.

Nonrevenue Receipts — See RECEIPTS, NONREVENUE.

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.**

Object — See CLASSIFICATION, OBJECT.

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 may be made either in a lump sum or in the form of an annuity.** *See also* RETIREMENT FUND SYSTEM.

Permanent School Fund—*See* FUND, PERMANENT SCHOOL.

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 systemwide 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 noncertificated 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, part time for all of the school year, and part time for part of the school year.** *See also* PERSONNEL, FULL-TIME.
- 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.* *See also* IMPREST SYSTEM.
- 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 of original entry.
- Premium, Bond**—*See* BOND PREMIUM.
- 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. *See also* FACE VALUE.
- Program Area**—In this manual, the term refers to any one of five specific organizational units: elementary day schools, secondary day schools, summer schools, community colleges, and adult education.
- Proprietary Accounts**—Those accounts which show actual financial condition and operations such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts.* *See also* BUDGETARY ACCOUNTS.
- 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.
- Public School**—*See* SCHOOL, PUBLIC.
- Public Schoolhousing Authority**—A public corporation or quasi-public corporation having power to perform one or more of the following functions: Issue authority bonds for public school purposes, acquire and hold property for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units. (NOTE: This definition is a modification of that in Handbook I, The Common Core of State Educational Information.)
- 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 school-

housing 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 nonrevenue 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 multi-columnar sheet of special design whereon the entries are distributed, summarized, and aggregated usually for convenient posting to the accounts.*

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

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. *See also* MAINTENANCE OF PLANT.

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.**
See also PENSION SYSTEMS.

Revenue Receipts—*See* RECEIPTS, REVENUE.

Revolving Fund—*See* FUND, REVOLVING.

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, Incomplete Regular High—A secondary school which offers less than four full years of work beyond grade 8 in a school system that is organized in such manner that grades N, K, or 1 through 8 constitute the elementary grades. These are sometimes called truncated high schools.**

School, Junior High—A separately organized secondary school intermediate between elementary and senior high school.**

School, Junior-Senior High—A secondary school organized on a junior-senior basis and administered under one head as one unit.**

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

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

School, Regular 4-year High—A 4-year high school immediately following elementary school in an 8-4 plan or, in some instances, 7-4 plan. This does not include vocational or trade high schools.** See also SCHOOL, VOCATIONAL OR TRADE HIGH.

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, Undivided High—A secondary school served by one faculty organized under one principal which includes more than four grades, is not divided on a junior and senior basis, and is not preceded by a junior high school in the school system.**

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 such courses as the commer-

cial, 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. (Seating capacity figured on the basis of at least 13 inches of seat space per pupil.)**

School District—This term is used synonymously with the term "local basic administrative unit." See also ADMINISTRATIVE UNIT, LOCAL BASIC.

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.*

Short-term Loans—A loan payable in 5 years or less, but not before the end of the current fiscal year. See also CURRENT LOANS.

Sinking Fund—See FUND, SINKING.

Special Assessments—See ASSESSMENTS, SPECIAL.

Special Fund—See FUND, SPECIAL.

State Aid for Education—Any grant made by a State government for the support of education. See also GRANT, PUBLIC.

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.

Subsidiary Accounts—Related accounts which support in detail the summaries recorded in a controlling account. See also CLEARING ACCOUNTS.

Summer School—See SCHOOL, SUMMER.

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. (NOTE: This definition is a modification of that in Handbook I, The Common Core of State

Educational Information.) See also chapter 11.

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.* See also UNAPPROPRIATED SURPLUS.

Tax Anticipation Notes—Notes (sometimes called "warrants") issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the 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. See also ASSESSMENT, SPECIAL.

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.

Transfers Between Funds—See INTERFUND TRANSFERS.

Trial Balance—A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a controlling account, the ledger from which the figures are taken is said to be "in balance."**

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.

Unliquidated Encumbrances—Encumbrances outstanding.* See also ENCUMBRANCES.

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. (Seating capacity figured on the basis of at least 13 inches of seat space per pupil.)**

Vehicle, Transportation Service—A service truck, gasoline truck, car of supervisor, or other such vehi-

cle not used for carrying pupils if at least half of its use is for the pupil transportation program.**

Visiting Teacher (Home-School Counselor)— Visiting teachers, home-school counselors, 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 orig-

inal 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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