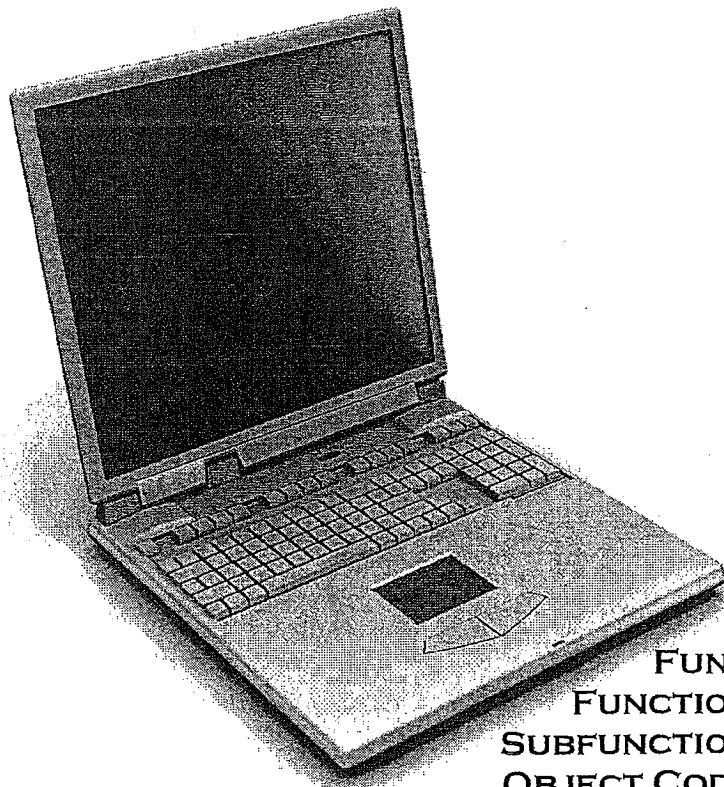


# Kansas Accounting Handbook

FOR UNIFIED SCHOOL DISTRICTS

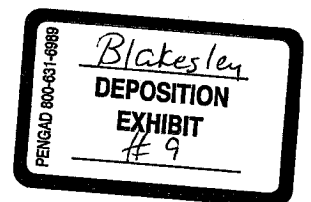
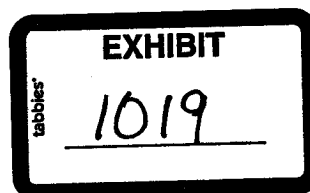


FUNDS  
FUNCTIONS  
SUBFUNCTIONS  
OBJECT CODES

Kansas State Department of Education

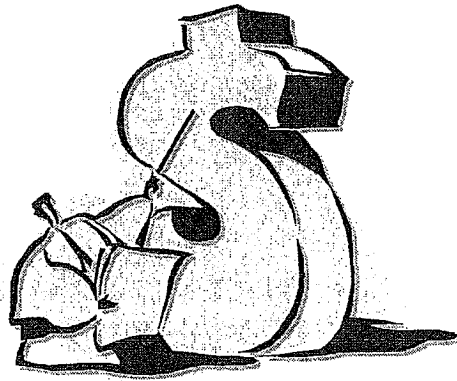
June 2007

17



# Table of Contents

Introduction .....	3
Major Changes .....	4
Recording Expenditures in the USD Budget .....	5
Fund Classification Description .....	7
Revenue and Other Fund Sources Classifications .....	9
Expenditures (Functions, Subfunctions, and Objects) .....	13
Expenditures - Function Definitions .....	16
Expenditures – Subfunction Definitions .....	18
Function and Subfunction Codes .....	29
Expenditures - Object Definitions .....	32
Guidelines for School Activity Funds .....	41
Supplies and Equipment .....	58
Reviewing Budget Costs (Summary of Expenditures) .....	72



# Introduction to the Kansas Accounting Handbook

When the original accounting handbook was developed, it was reviewed by superintendents, assistant superintendents, business managers, certified public accountants, state association representatives, and state personnel to ensure it was a system that would work for Kansas school districts. The committee felt that the budget document should contain the required amount of information requested by the Federal Government. However, it was also felt that school districts should be able to make further breakdowns so they could utilize the accounting system to best suit their needs. In 2003, the federal government revised their coding handbook. This handbook reflects those changes and includes a chart showing the 1990 codes and the new 2003 codes.

The terminology, which is used in the Accounting Handbook, includes funds, functions, sub functions, and object codes. Funds will have the general definition as currently used under Kansas law, which would include such funds as general, vocational education, special education, etc. Within each fund is a breakdown of five major functions performed by school personnel or activity. These five major functions include instruction, support services, operation of non-instructional services, facilities acquisition and construction services, and other outlays such as debt service and fund transfers. There will be further breakdowns of functions into sub functions. The lowest breakdown of expenditures will be objects. A more detailed explanation of each category is covered later in this handbook.

The revenue portion of the budget has a coding system, which includes the following: local sources, county sources, state sources, federal sources, and other sources. The sources of revenue also have a breakdown of different types of sources within each of the five major revenue sources.

Your comments concerning this publication or suggestions on its format would be appreciated.

Dale M. Dennis  
Deputy Commissioner  
of Education

Veryl D. Peter  
Director  
School Finance

## Changes (made in 2005)

- 3400 Function-Student Activities has been deleted.** Expenditures formerly reported on this line should now be shown in the 1000 Instruction category in the appropriate line item.
- 2410 Athletic Directors. New!**
- Chief Business Official should be reported in 2500 Central Services** rather than 2300 Support Services-General Administration.
- 2710 Function renumbered to 2720.** Monitoring Services – supervision of students in the process of being transported between home and school and between school and school activities.
- 2720 Function renumbered to 2710.** Vehicle Operation – activities involved in operating vehicles for student transportation.
- 2740 Function renumbered to 2730.** Vehicle Servicing and Maintenance – activities involved in maintaining student transportation vehicles.
- 2800 Function-Support Services-Central has been deleted.** Expenditures formerly reported in this function should now be shown in the 2500 Central Services, which is a new category inclusive of the 2800 Support Services-Central function.
- 830 Object Code renumbered to 832.** Interest – expenditures for interest on bonds or notes (Used only with function 5000).
- 910 Object Code renumbered to 831.** Redemption of Principal – expenditures to retire bonds and long-term loans.

## 2005 NCES Chart of Changes

Expenditure Function Classifications		
1990 Codes	New Code	Description
2710	2700	Supervision of Student Transportation Services plant was combined into the general 2700 function, Student Transportation Services.
2720	2710	Vehicle Operation Services
2730	2720	Monitoring Services
2740	2730	Vehicle Servicing and Maintenance Services
2800	2500	Function 2800, Support Services - Central, was combined with 2500, Support Services - Business, to make 2500, Central Services.
Object Classification		
1990 Codes	New Code	Description
830	832	Interest
910	831	Redemption of Principal

### Effective 2007-08:

Under **State Sources of Revenue (3000)**, Object 3160 was added to show revenue received from **Machinery and Equipment State Aid**. This line item was added to the following funds: General, Supplemental General, Capital Outlay, and Bond and Interest.

# RECORDING EXPENDITURES

## in the USD Budget

Frequently  
Asked  
Questions

School districts are required to report expenditures in the appropriate funds. Below we have provided some of the most common areas we receive questions on reporting and recording expenditures (listed alphabetically). Most of these will be in the General (Code 06) or Supplemental General (Code 08) Fund.

1. **Activities Director – 2400**
2. **Alternative Schools / Programs** (split costs to the proper function).  
Example: Teachers to 1000.
3. **Assistant Superintendents**
  - In charge of a specific functional area – charge to that area.  
Examples: Curriculum/Educational – 2200 Support Serv.  
Finance – 2500 Central Serv.
  - In charge of multiple areas – Break out between various functions
  - Not designated to particular area – 2300 General Administration
4. **Athletic Director – 2400**
5. **Capital Expenditures (Equipment)**
  - Equipment for students - 1000 Instruction
  - Equipment for staff - place under the appropriate function  
(example: equipment for teachers would be listed under 1000, etc.)
6. **Central Services (Business Office)**
  - Finance Director - 2500 Central Services
  - Personnel Services – 2570
  - Technology Director – 2580
7. **Clerk or Treasurer duties – 2300**
8. **Clerk or Treasurer performing business office duties - 2500**
9. **Computer labs used in instruction - 1000**
10. **Copiers (purchased or leased) used to print instruction materials: 1000**
11. **Early retirement payoffs:**
  - Place in the functional area that the retired employee last worked (principal: 2400 Support Services-School Administration, teacher: 1000 Instruction, etc.)
12. **Insurance:**
  - Property and Liability Insurance - 2600 Operations and Maintenance, specifically 2620
  - Student Transportation Vehicle Insurance - 2700 Student Transportation Services
  - Student Accident Insurance – 2130
  - Workmen's Compensation Insurance and Employee Benefits Insurance (Health, Dental, Life, etc.) - any function or sub function from which the related salary is being paid
    - a. Teachers – 1000
    - b. Principals – 2400
    - c. Superintendent – 2300
    - d. Custodians – 2600
13. **Internet Services (refer to 24. Telephones)**
14. **Lease of Classroom Space – 2610**

## Recording Expenditures in the USD Budget ... continued

---

15. **Nurses** – 2130 health services
16. **Operations and Maintenance** - Keeping a building or asset in its current form - 2600
17. **Principal** – 2400
  - **Combination Superintendent/Principal** – prorate between 2300 and 2400
18. **Repair and Remodeling Buildings** – remodeling or renovation – 4700
19. **School supplies** (prorate based on function, for example, paper, pencils, etc. which are used for students) 1000
20. **Security Guards** – 2660
21. **Student tests** – 1000 (administered in the classroom)
22. **Superintendent** – 2300
23. **Technology Support Employees:**
  - **Employees supporting administrative technology** - 2580 Data Processing Services
  - **Employees supporting instructional technology** - 2200 Support Services-Instructional Staff
  - **Employees providing support for both administrative and instructional technology** - prorate between 2200 Support Services-Instructional Staff and 2580 Data Processing Services
  - **Employees who instruct students in classroom** – 1000
24. **Telephones and/or internet services to teachers in classrooms/lounge, computer software** - 1000. If costs for these services are used for other functions, such as school administration, these costs should be prorated.
25. **Transportation**
  - **Activity trips** (athletic events, band, etc.) – 2700
  - **Field trips** (as an extension of the classroom) - 1000
26. **Transportation Director** – 2720

---

Available on the School Finance Homepage: [www.ksde.org](http://www.ksde.org) – highlight Data and click on School Finance. Look in the box titled “School Finance Information.” Click on Guidelines and Manuals to review or print the following:

- Credit Card Usage Guidelines
- Guidelines for Financial Reporting
- Investment of Idle Funds
- Recordkeeping Requirements
- Sales Tax Exemptions
- Sales Tax Handbook
- Competitive Bidding Guidelines

These reports are all helpful reference materials for the district office. Many more publications are available on our website.

If you have budget questions, please contact the School Finance team at 785-296-3871, and ask for Veryl Peter, Sara Barnes, or Dale Dennis.

# Fund Classification Descriptions

---

## **General Fund, Supplemental General Fund.**

Accounts for all financial resources of the LEA except those required to be accounted for in another fund.

## **Special Revenue Funds.**

Includes: Adult Education, Special Liability Expense, Adult Supplemental Education, Bilingual Education, Driver Training, Professional Development, Parent Education Program, Summer School, Special Education, Vocational Education, Area Vocational School, Textbook & Student Materials Revolving Fund, Capital Outlay Fund, Educational Excellence Program, Extraordinary School Program, Food Service, Extraordinary Growth Facility, Coop Special Education, Federal Funds, At Risk (4 year old), At Risk (K-12), Declining Enrollment, Tuition Reimbursement, KPERS, and Cost of Living.

Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include:

- Restricted State or Federal grants-in-aid
- Restricted tax levies

A separate fund may be used for each restricted source, or one fund may be used supplemented by the dimension Project/Reporting code.

## **Capital Project Funds.**

Account for bond proceeds used to acquire or construct major capital facilities.

## **Debt Service Funds.**

(Bond & Interest, Special Assessment, No-Fund Warrants and Temporary Notes)  
Account for the accumulation of resources for, and the payment of general long-term debt, principal and interest.

## **Internal Service Funds.**

Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or outside agencies. This type of fund is used to ensure that all costs are accounted for and recovered through user fees. However, use of an internal service fund is not required. It is acceptable to use a special revenue fund for this purpose.

## **Trust and Agency Funds.**

Recreation Commission, Recreation Commission Employees Benefit, Library Board, Library Board Employee Benefits, Historical Museum, School Retirement, Special Reserve Fund, Contingency Reserve Fund and Gifts and Grants.

# Fund Classification Descriptions

---

The following account groups are not funds and therefore, do not report operations like the general fund or a special revenue fund.

➤ **General Fixed Asset Accounts.**

All of a governmental unit's fixed assets which are not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Fixed Assets Account Group. It is essential that a list of the district's fixed assets be maintained to help ensure accountability.

➤ **General Long-Term Debt Account Group.**

All of a governmental unit's long-term debt that is not recorded in an enterprise, internal service, or trust fund, should be recorded in the General Long-Term Debt Account Group. It is essentially a list of the district's debt not matured, such as general obligation bonds, temporary notes, and no-fund warrants. It would also include liabilities for certain compensated absences (vacation and sick leave) and other claims and judgments against the district.

Refer to Guidelines for Activity Funds (pages 41-57) for specific guidelines to be used with the following accounts:

➤ **Student Activity Funds.**

Student Activity Funds consist of those activities that revolve around a student organization (FFA, FHA, Debate, Marching Band, etc.).

➤ **District Activity Funds.**

District Activity Funds consist of co-curricular activities that have student participation in the activity, but are administered by the district (i.e., athletic events, music concerts, plays, book fair, etc.).

➤ **Non-Activity Funds**

Non-Activity Funds are collected at the building level and include fee funds, sales tax moneys, revolving funds, and petty cash.



# Revenue and Other Fund Sources Classifications

1000		Revenue from Local Sources
1100		<b>Taxes Levied/Assessed by the LEA.</b> Compulsory charges levied by the LEA to finance services performed for the common benefit.
	1110	<b>Ad Valorem Taxes.</b> Taxes levied by an LEA on the assessed value of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Penalties and interest on ad valorem taxes should be included in account 1140.
	1140	<b>Back Taxes (Delinquent taxes, Penalties, and Interest on Taxes).</b> Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
1300		<b>Tuition.</b> Revenue from individuals, welfare agencies, private sources & other LEA's for education provided by the LEA.
	1310	<b>Tuition From Individuals.</b>
		1311 <b>Tuition From Individuals.</b>
		1312 <b>Tuition From Individuals. (Outside District)</b>
		1315 <b>Tuition From Individuals. (Summer School)</b> Revenue received by Area Vocational Technical Schools and USDs from individuals.
		1316 <b>Tuition From Individuals. (Summer School - Outside District)</b>
	1320	<b>Tuition From Other Government Sources Within the State.</b>
		1321 <b>Tuition From Other School Districts Within the State.</b>
	1330	<b>Tuition From Other Government Sources Outside the State.</b>
		1331 <b>Tuition From School Districts Outside the State.</b>
	1340	<b>Tuition From Other Private Sources (Other Than Individuals).</b>
	1350	<b>Tuition From the State/Other School Districts for Student Voucher Programs.</b>
1400		<b>Transportation Fees.</b> Revenue from public and private sources as authorized by K.S.A. 72-8316.
	1410	<b>Transportation Fees From Individuals</b>
	1420	<b>Transportation Fees From Other Government Sources Within the State.</b>
		1421 <b>Transportation Fees From Other School Districts Within the State.</b>
	1430	<b>Transportation Fees From Other Government Sources Outside the State.</b>
		1431 <b>Transportation Fees From Other School Districts Outside the State.</b>
	1440	<b>Transportation Fees From Other Sources.</b>
1500		<b>Earnings on Investments.</b> Revenue from holdings invested for earning purposes.
	1510	<b>Interest on Investments.</b> Interest on short-term investments only.
1600		<b>Food Service.</b> Revenue for dispensing food to students and adults. (State and Federal reimbursements are not entered here. They should be recorded under Revenue Sources 3200 and 4500.)
	1610	<b>Student Sales-Reimbursable Programs.</b> Revenue from students for the sale of breakfasts, lunches, and milk which are considered reimbursable by the United States Department of Agriculture.
		1611 <b>Student Sales - School Lunch Program.</b> Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
		1612 <b>Student Sales - School Breakfast Program.</b> Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
		1613 <b>Student Sales - Special Milk Program.</b> Revenue from students for the sale of reimbursable milk as part of the Special Milk Program.

1614	<b>Food Service---Daily Sales-After School Programs.</b> Revenue from students from the sale of reimbursable costs from after-school programs.
1620	<b>Adults and Student Sales - Non-Reimbursable Programs.</b> Revenue from students or adults for the sale of non-reimbursable breakfasts, lunches, and milk. This category would include all sales to adults, the second type A lunch to students, and a la carte sales.
1630	<b>Special Functions.</b> Revenue from students, adults, or organizations for the sale of food products and services considered special functions. Some examples would include pot lucks, PTA-sponsored functions, and athletic banquets.
1650	<b>Food Service---Daily Sales-Summer Food Program.</b> Revenue from students from the sale of reimbursable costs from summer school.
<hr/>	
1700	<b>District Activities.</b> Revenue from school-sponsored activities that are controlled and administered by the school district. (Should not be commingled with proceeds from student activities.)
1710	<b>Admissions.</b> Revenue from patrons of a school-sponsored activity such as a concert or football game.
1720	<b>Bookstore Sales.</b> Revenue from sales by students or student-sponsored bookstores. (Revenue from textbook rentals would be recorded under 1940)
1730	<b>Student Organization Membership Dues &amp; Fees.</b> Revenue from students for memberships in school clubs or organizations.
1740	<b>Fees.</b> Revenue from students for fees such as locker fees, towel fees, and equipment fees. Transportation fees are recorded under the appropriate account in the 1400 series.
1750	<b>Revenue From Enterprise Activities.</b> Revenue (gross) from vending machines, school stores, soft drink machines, and so on, not related to the regular food service program.
1790	<b>Other Activity Income.</b> Other revenue from student activities such as concession sales, bake sales and fund raisers.
<hr/>	
1800	<b>Revenue From Community Services Activities.</b> Revenue from community services activities operated by an LEA. For example, revenue received from operation of a skating facility by an LEA as a community service would be recorded here. Multiple accounts may be established within the 1800 series to differentiate various activities.
<hr/>	
1900	<b>Other Revenue From Local Sources.</b> Other revenue from local sources not classified above.
1910	<b>User Charges and Fines.</b> Revenue from rental of real or personal property owned by a school or fines paid to the school.
1911	<b>Fines.</b> (Student Revolving and Textbook Rental)
1912	<b>User Charges.</b> Revenue from the rental of either real or personal property owned by the school.
1920	<b>Contributions and Donations From Private Sources.</b> Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
1940	<b>Textbook Sales and Rentals.</b> Revenue from the rental or sale of textbooks, workbooks and materials which are supplemental to textbooks.
1941	<b>Textbook Sales.</b> Revenue from the sale of textbooks, workbooks, and materials which are supplemental to textbooks.
1942	<b>Textbook Rentals.</b> Revenue from the rental of textbooks, workbooks, and materials which are supplemental to textbooks.
1950	<b>Services Provided Other LEA's.</b> Revenue from services provided other LEA's other than for tuition and transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, and guidance.
1951	<b>Services Provided Other LEA's Within the State.</b> Revenue from services to other LEA's within the State.

- 1952 **Services Provided Other LEA's Outside the State.** Revenue from services to LEA's outside the State.
- 1980 **Reimbursements.** Revenue such as student projects, refunds, etc. It is preferable to reimburse the specific expenditure line item, rather than showing revenue here, to prevent expenditures from being artificially inflated.
- 1985 **Reimbursements.** Includes Juvenile Detention/Flint Hills Job Corp. and State Aid received as a result of adjustments to prior year PL382 deduction and Teacher Mentoring Program.
- 1990 **Miscellaneous.** Revenue from local sources not provided for elsewhere. (Such as: Driver Education fees, shop fees, art fees, chemistry fees, etc.)

**2000 Revenue From County Sources**

- 2400 **Motor Vehicle Tax**
  - 2440 **Motor Vehicle Tax** (does not include 16/20m Trucks)
  - 2450 **Recreational Vehicle Tax**
  - 2460 **16/20M Trucks**
- 2600 **Other County Revenue** (Examples-Rental of Federal or State land, rental excise tax)

**2800 Revenue in Lieu of Taxes (I.R.B.'s)**

**3000 Revenue from State Sources**

- 3100 **Unrestricted Grants-In-Aid.** Revenue recorded as grants by the LEA from State funds that can be used for any legal purpose desired by the LEA without restriction.
  - 3110 **General State Aid**
  - 3130 **Mineral Production Tax**
  - 3140 **Supplemental State Aid**
  - 3160 **Machinery and Equipment State Aid**

added

- 3200 **Restricted Grants-In-Aid.** Revenue recorded as grants by the LEA from State funds that must be used for a categorical or specific purpose.

- 3201 **Adult Basic Education**
- 3203 **Food Service**
- 3204 **Inservice**
- 3205 **Special Education**
- 3206 **Regular Aid**
- 3208 **State Safety (Driver's Ed.)**
- 3209 **Motorcycle Safety**
- 3210 **Asbestos**
- 3211 **Deaf/Blind**
- 3214 **Vocational (Post Secondary)**
- 3215 **Voc. Ed. (AVTS-Capital Outlay)**
- 3216 **Parent Education Program**
- 3217 **Capital Improvement (Bond & Interest)**
- 3218 **Voc. Ed. (AVTS-Technology Aid)**
- 3220 **Technology Aid**
- 3221 **KPERS**
- 3223 **Capital Outlay Aid**
- 3224 **Declining Enrollment Aid**

Note: Bilingual, Vocational, Transportation and Special Education are paid through weighting in the General Fund

**4000 Revenue from Federal Sources**

- 4100 **Unrestricted Grants-In-Aid Direct From the Federal Government.** Revenues direct from the Federal Government as grants to the LEA that can be used for any legal purpose desired by the LEA without restriction.

4300	<b>Restricted Grants-In-Aid Direct From the Federal Government.</b> Revenue direct from the Federal Government as grants to the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually is returned to the governmental unit.
4310	<b>Impact Aid PL 382 (874) - Extra Amount for Special Education Children.</b>
4320	<b>Impact Aid PL 382 (874) - Extra Amount for Children Living on Indian Funds</b>
4340	<b>Impact Aid PL 382 (874) - Low Rent Housing</b>
4390	<b>Impact Aid PL 382 (874) - Disaster Assistance and Construction</b>
4500	<b>Restricted Grants-In-Aid From the Federal Government Through the State.</b> Revenues from the Federal Government through the State as grants to the LEA which must be used for a categorical or specific purpose.
4520	<b>Bilingual Aid</b>
4530	<b>Vocational Aid (Carl Perkins)</b>
4531	<b>Regular Aid (Carl Perkins, etc.)</b>
4532	<b>Special Project Aid</b>
4540	<b>Adult Education Aid</b>
4550	<b>Child Nutrition Aid (Food Service)</b>
4560	<b>Handicapped Aid (Special Education)</b>
4570	<b>Medicaid (through SRS's contractor)</b>
4580	<b>Technology Literacy Challenge Grant</b>
4590	<b>Other Restricted Grants-In-Aid (From the Federal government through the states)</b>
4591	<b>Title I (Chapter 1)</b>
4592	<b>Title VI (Chapter 2)</b>
4593	<b>Title II</b>
4594	<b>Title IV (Drug Free)</b>
4596	<b>Class-Size Reduction</b>
4597	<b>Reading First</b>
4598	<b>School Renovation</b>
4599	<b>Other</b>
4600	<b>Title V (Innovative Programs)</b>
4601	<b>Title III (English Language Acquisition)</b>
4800	<b>Revenue in Lieu of Taxes.</b> Commitments or payments made by the Federal Government to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base.
4820	<b>Impact Aid PL 382 (874) (Do not include here: Children on Indian Lands, Low Rent Housing, Special Education, Disaster Aid or Construction Aid)</b>
<b>5000</b>	<b>Other Financing Sources</b>
5100	<b>Issuance of Bonds.</b> The face amount of the bonds that are issued.
5110	<b>Bond Principal.</b> Proceeds of principal from the sale of bonds.
5120	<b>Premium or Discount on the Issuance of Bonds.</b> Proceeds from that portion of the sale price of bonds in excess of or below their par value.
5130	<b>Prepaid Interest.</b> Prepaid interest realized from the sale of bonds.
5200	<b>Transfers. (Interfund) Amounts available from another fund which will not be repaid.</b>
5206	Transfer from General Fund.
5208	Transfer from Supplemental General Fund.
5230	Transfer from Special Education Fund. (To COOP/Special Education)
5242	Transfer from Special Liability Expense Fund. (To Special Reserve Fund)
5253	Transfer from Contingency Reserve Fund.

# *Expenditures*

## Functions, Subfunctions, and Objects

---

Funds will have the general definition as currently used under Kansas law which would include such funds as general, vocational education, special education, transportation, etc. Within each fund will be a breakdown of 5 major functions performed by school personnel or activity. **These 5 major functions include:**

- instruction
- support services
- operation of non-instructional services
- facilities acquisition and construction services
- other outlays such as debt service and fund transfers

Under each major function will be subfunctions. **The major subfunctions that fall under the support services include:**

- student support
- instructional support
- general administration
- school administration
- operations and maintenance
- other support services

Within each function or subfunction will be a breakdown of expenditures, which will be object codes. **Examples of object codes would be:**

- salaries
- employee benefits
- purchased professional and technical services
- purchased property services
- other purchased services
- supplies and equipment

The object codes may have a further breakdown by different types of expenditures under each object code. For example, salaries could be further broken down into salaries for teachers and other salaries for instruction.

To better explain their use, a couple of illustrations are shown.

---

### **Illustration #1 - Placing the salary of the Supervisor of Guidance Services in the appropriate place in the accounting system.**

First, under the definition in the handbook, this employee would go under the function heading of *Support Services* (2000). If you look under this function, there are several subfunctions. The appropriate one would be *Student Support Services* (2100) since *Guidance Services* (2120) is a sub-division under Student Support Services. Under *Guidance Services* (2120) is *Supervision of Guidance Services* (2121). We now have reached the lowest level of subfunction for this position.

We now go to the object code and find *Personal Services-Salaries* (100). This position requires certification and is a regular employee. We then go to *Regular Certified Salaries* (110). If this supervisor is full time, the fund placement would be under *Full-Time Certified Salaries* (111). However, if the supervisor is a part-time employee the code would become *Part-Time Certified Salaries* (113).

In summary, this expenditure would be coded function (2121) and object (111 or 113).

- 2000 Support Services
  - 2120 Guidance Services
    - 2121 Supervision of Guidance Services
      - 100 Personal Services-Salaries
        - 110 Certified Salaries
          - 111 Full-Time Certified Salaries
          - or
          - 113 Part-Time Certified Salaries

Illustration #1 is for those districts wishing to use an expanded accounting system. The minimum required for the state budget document would be as follows:

- 2000 Support Services
  - 2100 Student Support Salaries
    - 100 Personal Services-Salaries
      - 110 Certified Salaries

---

**Illustration #2 - Placing the cost of paper used in the classroom.**

The general rule for placing supplies in the function "Instruction" is as follows: Supplies that are used in the classroom are to be placed under the function "Instruction" unless there is another specific function or subfunction that includes it in its definition (See Illustration #3). Since paper used in classrooms is not specifically included elsewhere, it is placed under *Instruction* (1000).

Since there are no subfunctions under *Instruction*, we move to one of the main object codes *Supplies* (600). Next we would move to *General Supplies and Materials* (610). Under this is a subobject *Paper* (614) where we would place the cost.

- 1000 Instruction
  - 600 Supplies and Materials
    - 610 General Supplies and Materials
      - 614 Paper

This illustration is for those districts wishing to use an expanded accounting system. The minimum required for the state budget would be as follows:

- 1000 Instruction
- 600 Supplies and Materials
- 610 General Supplies and Materials

**Coding Structure**

The coding structure utilized in this accounting system would use a minimum of nine (9) characters arranged in three groups. The sequence would be FUND -- FUNCTION -- OBJECT.

Individual USDs may desire and plan to incorporate supplementary numeric codes in addition to the nine characters used in this model. Such supplementary codes might be used to identify programs, fiscal year identifiers, sub-program classifications, and so forth.

The three groups of code characters can be listed as follows:

- a) FUND ..... Two (2) characters
- b) FUNCTION ..... Four (4) characters
- c) OBJECT ..... Three (3) characters

The organization of the groups of code characters can be illustrated as follows:

Fund	Function	Object
XX	XXXX	XXX

A more detailed set of definitions and explanations will follow in this manual.

# *Expenditures*

## Function Definitions

---

The function describes the activity for which a service or material object is acquired. The functions of an LEA are classified into five broad areas:

- Instruction
- Support Services
- Operations of Non-Instructional Services
- Facilities Acquisition and Construction
- Other Outlays

Functions are further broken down into subfunctions, service areas, and areas of responsibility. Each of these levels consists of activities, which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, and are related. For example:

Function	2000	Support Services
Subfunction	2300	General Administration
Service area	2310	Board of Education Services
Area of responsibility	2313	Board Treasurer

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities especially the federal government. **The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.**

### **1000 Instruction**

**Instruction includes the activities dealing directly with the interaction between teachers and students.** Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. This includes expenditures formerly reported under 3400 Student Activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

**Include only regular and part-time teachers, teacher aides or assistants, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave.** If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. Full-time department chairperson's expenditures should be included only in 2490.



## **2000 Support Services**

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves. The subfunctions of this function include: Student Support Services, Instructional Staff Support Services, General Administration, School Administration, Operation and Maintenance of Plant Services, Student Transportation, Central Services, and Other Support.

## **3000 Operation of Non-Instructional Services**

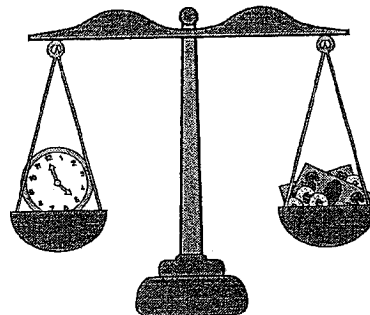
Activities concerned with providing non-instructional services to students, staff, or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library, and historical museum).

## **4000 Facilities Acquisition and Construction**

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

## **5000 Debt Service**

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under *Debt Service*. Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.



# *Expenditures*

## Subfunction Definitions

---

Definition-A subfunction is the next level of accounting breakdown under the functions. An illustration of this in the Support Services function would be:

- 2000 Support Services
  - 2100 Student Support Services
  - 2200 Instructional Staff Support Services
  - 2300 General Administration
  - 2400 School Administration
  - 2500 Central Services
  - 2600 Operation and Maintenance of Plant Services
  - 2700 Student Transportation Services
  - 2900 Other Support Services

The numbering code for the main subfunction always has been hundreds in the last three digits such as 2100, 2200, 3100, 3200, etc. Further breakdown below the main subfunctions will continue such as:

- 2110
  - 2111
  - 2112

There are no subfunctions in the Instruction function category.

Subfunctions under Support Services Function	
2100	<b>Support Services (Students)</b> Activities designed to assess and improve the well-being of students and to supplement the teaching process. Include only staff in attendance and social work services, substance abuse, guidance, health, psychology, speech pathology, and audiology.
2110	<b>Attendance and Social Work Services.</b> Activities designed to improved student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services and student accounting services.
2111	<b>Supervision of Attendance and Social Work Services.</b> The activities associated with directing, managing and supervising attendance and social work.
2112	<b>Attendance Services.</b> Activities such as promptly identifying nonattendance patterns, promoting improved attitudes toward attendance, analyzing causes of nonattendance, acting early on nonattendance problems, and enforcing compulsory attendance laws.
2113	<b>Social Work Services.</b> Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.
2114	<b>Student Accounting Services.</b> Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.

2119	<b>Other Attendance and Social Work Services.</b> Attendance and social work services other than those described above.
2120	<b>Guidance Services.</b> Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.
2121	<b>Supervision of Guidance Services.</b> Activities associated with directing, managing, and supervising guidance services.
2122	<b>Counseling Services.</b> Activities concerned with the relationship between one or more counselors and one or more students as counselees, between students and students, and between counselors and other staff members. These activities are to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.
2123	<b>Appraisal Services.</b> Activities that assess student characteristics are used in administration, instruction, and guidance, and assist the student in assessing his or her purpose and progress in career and personality development.
2124	<b>Information Services.</b> Activities for disseminating educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students, through staff members or parents.
2125	<b>Record Maintenance Services.</b> Activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as: Home and family background, Physical and medical status, Standardized test results, Personal and social development, and School performance.
2126	<b>Placement Services.</b> Activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the student's transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.
2129	<b>Other Guidance Services.</b> Guidance services which cannot be classified above.
2130	<b>Health Services.</b> Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
2131	<b>Supervision of Health Services.</b> Activities associated with directing and managing health services.
2132	<b>Medical Services.</b> Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.
2133	<b>Dental Services.</b> Activities associated with dental screening, dental care, and orthodontic activities.
2134	<b>Nursing Services.</b> Activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

	2139	<b>Other Health Services.</b> Health services not classified above.
	2140	<b>Psychological Services.</b> Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.
	2141	<b>Supervision of Psychological Services.</b> Directing, managing and supervising the activities associated with psychological services.
	2142	<b>Psychological Testing Services.</b> Activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests and personality. Activities also include the interpretation of these tests for students, school personnel, and parents.
	2143	<b>Psychological Counseling Services.</b> Activities that take place between a school psychologist or other qualified person as counselor and one or more students as counselees in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.
	2144	<b>Psychotherapy Services.</b> Activities that provide a therapeutic relationship between a qualified mental health professional and one or more students, in which the students are helped to perceive, clarify, and solve emotional problems.
	2149	<b>Other Psychological Services.</b> Other activities associated with psychological services not classified above.
	2150	<b>Speech Pathology and Audiology Services.</b> Activities which identify, assess, and treat children with speech, hearing, and language impairments.
	2151	<b>Supervision of Speech Pathology and Audiology Services.</b> Activities associated with directing, managing and supervising speech pathology and audiology services.
	2152	<b>Speech Pathology Services.</b> Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.
	2153	<b>Audiology Services.</b> Activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents, and teachers as appropriate.
	2159	<b>Other Speech Pathology and Audiology Services.</b> Other activities associated with speech pathology and audiology services not classified above.
	2160	<b>Occupational Therapy-Related Services.</b> Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.
	2190	<b>Other Support Services (Student)</b> Other support services to students not classified elsewhere in the 2100 series, such as occupational therapists and physical therapists.
	2200	<b>Support Services - Instruction.</b> Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

- 2210 **Improvement of Instruction Services.** Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.
- 
- 2211 **Supervision of Improvement of Instruction Services.** Activities associated with directing, managing, and supervising the improvement of instruction services.
- 
- 2212 **Instruction and Curriculum Development Services.** Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.
- 
- 2213 **Instructional Staff Training Services.** Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.
- 
- 2219 **Other Improvement of Instruction Services.** Activities for improving instruction other than those classified above.
- 
- 2220 **Library/Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. *Textbooks are not charged to this function but rather to the instruction function.*
- 
- 2221 **Supervision of Educational Media Services.** Activities concerned with directing, managing and supervising educational media services.
- 
- 2222 **School Library Services.** Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function but rather to the instruction function.
- 
- 2223 **Audiovisual Services.** Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.
- 
- 2229 **Other Educational Media Services.** Educational media services other than those classified above.
- 
- 2230 **Instruction-Related Technology.** This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. Costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

2231	<b>Student Learning Centers.</b> Activities concerned with supporting and maintaining labs and centers (outside the classroom) that are established to support the instructional environment. These labs and centers may be located in the library or in other locations but are not primarily dedicated to student-teacher learning. Labs or learning centers that are primarily dedicated to instruction should be coded to Instruction.
2232	<b>Technology Service Supervision and Administration.</b> Activities concerned with directing, managing, and supervising data-processing services.
2233	<b>Systems Analysis and Planning.</b> Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.
2234	<b>Systems Application Development.</b> Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
2235	<b>Systems Operations.</b> Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
2236	<b>Network Support.</b> Services that support the networks used for instruction-related activities.
2237	<b>Hardware Maintenance and Support</b>
2238	<b>Professional Development for Instruction-Focused Technology Personnel.</b> Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.
2240	<b>Academic Student Assessment.</b> This function is inclusive of those services rendered for the academic assessment of the student.
2290	<b>Other Support Services (Instructional Staff)</b> Services supporting the instructional staff not properly classified elsewhere in the 2200 series.
2300	<b>Support Services-General Administration</b> Activities concerned with establishing and administering policy for operating the LEA. Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors, and the superintendent. Do not include the chief business official here, but in Support Services-Business (2500).
2310	<b>Board of Education Services.</b> Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service.
2311	<b>Supervision of Board of Education Services.</b> Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but does not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities in interpretation of the laws and statutes and general liability situation are charged here, as are the activities of external auditors.
2312	<b>Board Secretary/Clerk Services.</b> The activities required to perform the duties of the Secretary or Clerk of the Board of Education.
2313	<b>Board Treasurer Services.</b> The activities required to perform the duties of Treasurer of the Board of Education.
2314	<b>Election Services.</b> Services rendered in connection with any school system election, including elections of officers and bond elections.

	2316	<b>Staff Relations and Negotiations Services.</b> Activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
	2319	<b>Other Board of Education Services.</b> Board of Education services which cannot be classified under the preceding areas of responsibility.
	2320	<b>Executive Administration.</b> Activities associated with the overall general administration of or executive responsibility for the entire LEA.
	2321	<b>Office of the Superintendent.</b> Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the LEA. These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged directly to the appropriate service area.
	2322	<b>Community Relations.</b> Activities and programs developed and operated system wide for bettering school/community relations.
	2323	<b>State and Federal Relations.</b> Activities associated with developing and maintaining good relationships with State and Federal officials. The activities associated with grant procurement are included.
	2329	<b>Other Executive Administration.</b> Other general administrative services which cannot be recorded under the preceding functions.
	2400	<b>Support Services-School Administration</b> Activities concerned with overall administrative responsibility for a school. Include only the staff of the office of the principal (including vice principals and other assistants), full-time department chairpersons and the principal.
	2410	<b>Office of the Principal Services</b> Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, athletic directors, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff in support of the teaching and administrative duties.
	2490	<b>Other Support Services-School Administration</b> Other school administration services. This function includes graduation expenses and full-time department chairpersons. Stipends paid to teachers for department chair work should be included in 1000 Instruction.
	2500	<b>Central Services.</b> Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.
	2510	<b>Fiscal Services.</b> Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.
	2511	<b>Supervising Fiscal Services.</b> The activities of directing, managing and supervising the fiscal services area. They include the activities of the assistant superintendent, director, or school business official who directs and manages fiscal activities.
	2512	<b>Budgeting Services.</b> Activities concerned with supervising budget planning, formulation, control, and analysis.
	2513	<b>Receiving and Disbursing Funds Services.</b> Activities concerned with taking in money and paying it out. They include the current audit of receipts; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or an LEA; and the management of school funds.

2514	<b>Payroll Services.</b> Activities concerned with periodically paying individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as Federal income tax withholding, retirement, and social security.
2515	<b>Financial Accounting Services.</b> Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.
2516	<b>Internal Auditing Services.</b> Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
2517	<b>Property Accounting Services.</b> Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are used in equipment control and facilities planning.
2519	<b>Other Fiscal Services.</b> Fiscal services which cannot be classified under the preceding functions.
2520	<b>Purchasing, Warehousing, and Distributing Services.</b> Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in schools or school system operations.
2530	<b>Printing, Publishing, and Duplicating Services.</b> The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.
2540	<b>Planning, Research, Development, and Evaluation Services.</b> Activities associated with conducting and managing programs of planning, research development, and evaluation for a school system.
2541	<b>Planning Services.</b> Includes activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization or program. They also involve formulating various courses of action needed to achieve these goals by identifying needs and the relative costs and benefits of each course of action.
2542	<b>Research Services.</b> Includes activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.
2543	<b>Development Services.</b> Includes activities in the deliberate, evolving process of improving educational programs-such activities as using the products of research.
2544	<b>Evaluation Services.</b> Includes activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.
2560	<b>Public Information Services.</b> Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.
2570	<b>Personnel Services.</b> Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.
2571	<b>Supervision of Personnel Services.</b> The activities of directing, managing and supervising staff services.
2572	<b>Recruitment and Placement Services.</b> Activities concerned with employing and assigning personnel for the LEA.
2573	<b>Personnel Services.</b> Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.



2574	<b>Non-Instructional Personnel Training.</b> Activities associated with the professional development and training of non-instructional personnel.
2575	<b>Health Services.</b> Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.
2576	<b>Other Personnel Services.</b> Personnel services that cannot be classified under the preceding functions.
2580	<b>Administrative Technology Services.</b> Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.
2581	<b>Technology Service Supervision and Administration.</b> Activities concerned with directing, managing, and supervising data-processing services.
2582	<b>Systems Analysis and Planning.</b> Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data-processing equipment.
2583	<b>Systems Application Development.</b> Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
2584	<b>Systems Operations.</b> Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.
2585	<b>Network Support.</b> Services that support the networks used for instruction-related activities.
2586	<b>Hardware Maintenance and Support</b>
2587	<b>Professional Development Costs for Administrative Technology Personnel</b>
2588	<b>Other Technology Services.</b> Activities concerned with data processing not described above.
2590	<b>Other Support Services-Central Services.</b> Other support services to business not classified elsewhere in the 2500 series.
2600	<b>Operation and Maintenance of Plant.</b> Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2610	<b>Operation of Buildings.</b> Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting and HV AC systems and doing minor repairs. Also included are the costs of building rental and property insurance.
2620	<b>Maintenance of Buildings.</b> Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
2630	<b>Care and Upkeep of Grounds Services.</b> Activities involved in maintaining and improving the land (but not the buildings). These include such snow removal, landscaping, grounds maintenance and the like.
2640	<b>Care and Upkeep of Equipment Services.</b> Activities involved in maintaining equipment owned or used by the LEA. They include such activities as servicing and repairing furniture, machines, and movable equipment.

2650	<b>Vehicle Operation &amp; Maintenance Services (Other Than Student Transportation Vehicles).</b> Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety, i.e., preventive maintenance.
2660	<b>Security.</b> Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices, security personnel, purchase of security vehicles and communication equipment, and related costs.
2670	<b>Safety.</b> Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff.
2680	<b>Other Operation and Maintenance of Plant Services.</b> Operations and maintenance of plant services which cannot be classified elsewhere in the 2600 series.
2700	<b>Student Transportation.</b> Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.
2710	<b>Vehicle Operation.</b> Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage. These include driving buses or other student transportation vehicles.
2720	<b>Monitoring Services.</b> Activities concerned with supervising students in the process of being transported between home and school, and between school and school activities. Such supervision can occur while students are in transit, while they are being loaded and unloaded, and it includes directing traffic at the loading stations.
2730	<b>Vehicle Servicing and Maintenance.</b> Activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting, fueling, and inspecting for safety.
2790	<b>Other Student Transportation Services.</b> Student transportation services which cannot be classified elsewhere in the 2700 series.
2900	<b>Other Support Services.</b> All other support services not classified elsewhere in the 2000 series. (Includes room and board for Special Education students.)
<b>Subfunctions under the Operation of Non-Instruction Services function</b>	
3100	<b>Food Services Operations.</b> Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.
3110	<b>Supervision of Food Service.</b> Activities of the supervisor of food service and their office staff.
3120	<b>Food Preparation and Dispensing Services.</b> Activities concerned with the actual preparation of meals and the dispensing of the food, milk, etc. to children.
3130	<b>Delivery Services (Food and Supplies).</b> Activities concerned with the delivery of food and supplies to the district and to individual schools in the district.
3140	<b>Other Direct and/or Related Food Service Program Services.</b> The cost of equipment and supplies used in the preparation of meals. Supplies would be such items as aprons, uniforms, equipment, cleaning materials, etc.
3150	<b>Food Procurement Services.</b> Activities concerned with the actual purchase of food, milk, juice, etc.

3160	<b>Non-Reimbursable Services.</b> Activities concerned with the preparation and sale of adult meals, ala carte meals, and any other meals that are non-reimbursable.
3190	<b>Other Food Service Programs Operations.</b> Any activities for food service not included above.
3200	<b>Enterprise Operations.</b> Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is to finance or recover the costs primarily through user charges. Food services should not be charged here but rather to function 3100.
3300	<b>Community Services Operations.</b> Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program, etc.
<b>Subfunctions under the Facilities &amp; Construction Services function</b>	
4000	<b>Facilities Acquisition and Construction.</b> Activities concerned with acquiring land buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.
4100	<b>Land Acquisition.</b> Activities concerned with initially acquiring and improving land.
4200	<b>Land Improvement.</b> Activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	<b>Architecture and Engineering.</b> The activities of architects and engineers related to acquiring and improving sites and buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the LEA's property. Otherwise, charge these services to 4100, 4200, 4500 or 4600, as appropriate.
4400	<b>Educational Specifications Development.</b> Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of students to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.
4500	<b>New Buildings Acquisition and Construction.</b> Activities concerned with buying or constructing buildings.
4600	<b>Site Improvement.</b> Activities concerned with making nonpermanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels and temporary landscaping.
4700	<b>Building Improvements.</b> Activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	<b>Other Facilities Acquisition and Construction.</b> Facilities acquisition and construction activities which cannot be classified above.
<b>Subfunctions under the Debt Service function</b>	
5000	<b>Debt Service.</b> Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments, and other long-term notes. Interest on short-term notes or loans is charged to function 2513.
5100	<b>Debt Service</b>
5200	<b>Fund Transfers.</b> Transactions which withdraw money from one fund and place it in another. Fund transfers budgeted to another fund, such as food service or transportation, are coded to the appropriate fund and the object code 930.
5206	Transfer to General Fund
5208	Transfer to Supplemental General Fund
5210	Transfer to Adult Education Fund
5211	Transfer to At Risk (4 Year Olds)
5212	Transfer to Adult Supplemental Education Fund
5213	Transfer to At Risk (K-12)

5214 Transfer to Bilingual Education Fund  
5216 Transfer to Capital Outlay Fund  
5218 Transfer to Driver Training Fund  
5220 Transfer to Educational Excellence Grant Program Fund  
5222 Transfer to Extraordinary School Program Fund  
5224 Transfer to Food Service Fund  
5226 Transfer to Professional Development Fund  
5228 Transfer to Parent Education Fund  
5229 Transfer to Summer School Fund  
5230 Transfer to Special Education Fund  
5231 Transfer to Technology Education Fund  
5232 Transfer to Transportation Fund  
5234 Transfer to Vocational Education Fund  
5236 Transfer to Area Vocational School Fund  
5242 Transfer to Special Liability Expense Fund  
5243 Transfer to Skills for Success  
5253 Transfer to Contingency Reserve Fund

# Function and Subfunction Codes

\* Appear on Kansas USD Budget Document

*1000			INSTRUCTION
*2000			SUPPORT SERVICES
*2100			Support Services (Students)
	2110		Attendance and Social Work Services
		2111	Supervision of Attendance and Social Work Services
		2112	Attendance Services
		2113	Social Work Services
		2114	Student Accounting Services
		2119	Other Attendance and Social Work Services
	2120		Guidance Services
		2121	Supervision of Guidance Services
		2122	Counseling Services
		2123	Appraisal (Testing) Services
		2124	Information Services
		2125	Record Maintenance Services
		2126	Placement Services
		2129	Other Guidance Services
	2130		Health Services
		2131	Supervision of Health Services
		2132	Medical Services
		2133	Dental Services
		2134	Nursing Services
		2139	Other Health Services
	2140		Psychological Educational Individual Services
		2141	Supervision of Psychological Services
		2142	Psychological Educational Testing Services
		2143	Psychological Counseling Services
		2144	Psychotherapy Services
		2149	Other Psychological Services
	2150		Speech Pathology and Audiology Services
		2151	Supervision of Speech Pathology and Audiology Services
		2152	Speech Pathology Services
		2153	Audiology Services
		2159	Other Speech Pathology and Audiology Services
		2160	
	2190		Other Support Services - Student
*2200			Support Services (Instructional Staff)
	2210		Improvement of Instruction Services
		2211	Supervision of Improvement of Instruction Services
		2212	Instruction and Curriculum Development Services
		2213	Instructional Staff Training Services
		2219	Other Improvement of Instruction Services
	2220		Educational Media Services
		2221	Supervision of Educational Media Services
		2222	School Library Services
		2223	Audiovisual Services
		2224	Educational Television Services
		2225	Computer-Assisted Instruction Services
		2229	Other Educational Media Services
		2230	
		2240	
	2290		Other Support Services-Instructional Staff

<b>*2300</b>			<b>Support Services (General Administration)</b>
	2310		Board of Education Services
		2311	Supervision of Board of Education Services
		2312	Board Clerk/Deputy Clerk/Clerk Services
		2313	Board Treasurer Services
		2314	Election Services
		2316	Staff Relations and Negotiations Services
		2317	Legal Services
		2318	Audit Services
		2319	Other Board of Education Services
	2320		Executive Administration Services
		2321	Office of the Superintendent Services
		2322	Community Relations Services
		2323	State and Federal Relations Services
		2329	Other Executive Administration Services
	*2330		Special Area Administration Services
<b>*2400</b>			<b>Support Services (School Administration)</b>
	2410		Office of the Principal Services
	2490		Other Support Services - School Administration
<b>*2500</b>			<b>Central Services</b>
	2510		Fiscal Services
		2511	Supervision of Fiscal Services
		2512	Budgeting Services
		2513	Receiving and Disbursing Funds Services
		2514	Payroll Services
		2515	Financial Accounting Services
		2516	Internal Auditing Services
		2517	Property Accounting Services
		2519	Other Fiscal Support Services
	2520		Purchasing Services
		2521	Supervision of Purchasing Services
		2522	Purchasing Services
	2530		Printing, Publishing and Duplicating Services
	2540		Planning, Research, Development and Evaluation Services
	2590		Central Services
<b>*2600</b>			<b>Operation and Maintenance of Plant Services (All except Transportation)</b>
<b>*2601</b>			<b>Operation and Maintenance of Plant Services (Transportation)</b>
	2610		Operation of Building
	2620		Maintenance of Buildings
	2630		Care and Upkeep of Grounds
	2640		Care and Upkeep of Equipment
	*2650		Vehicle Operation and Maintenance (Other than student transportation vehicles)
	2660		Security
	2670		Safety
	2680		Other Operation and Maintenance of Plant
<b>*2700</b>			<b>Student Transportation Services</b>
	*2710		Vehicle Operation
	*2720		Monitoring Services
	*2730		Vehicle Servicing and Maintenance
	*2790		Other Student Transportation Services
<b>*2900</b>			<b>Other Support Services (would include room and board for Special Education students)</b>

<b>*3000</b>		<b>OPERATION OF NON-INSTRUCTION SERVICES</b>
<b>*3100</b>		Food Service Operations
	3110	Supervision of Food Service
	3120	Food Preparation and Dispensing Services
	3130	Delivery Services (Food and Supplies)
	3140	Other Direct and/or Related Food Service Programs Services
	3150	Food Procurement Services
	3160	Non-Reimbursable Services
	3190	Other Food Service Programs Operations
<b>*3300</b>		Community Services Operations
<b>*4000</b>		<b>FACILITIES ACQUISITION AND CONSTRUCTION SERVICES</b>
<b>*4100</b>		Land Acquisition
<b>*4200</b>		Land Improvement
<b>*4300</b>		Architecture and Engineering
<b>*4400</b>		Educational Specifications Development
<b>*4500</b>		New Building Acquisition and Construction
<b>*4600</b>		Site Improvement
<b>4700</b>		Building Improvements
<b>*4900</b>		Other Facilities Acquisition and Construction
<b>*5000</b>		<b>DEBT SERVICE</b>
<b>*5100</b>		Debt Service
<b>*5200</b>		Fund Transfers
	5206	Transfer to General Fund
	5208	Transfer to Supplemental General Fund
	5210	Transfer to Adult Education Fund
	5212	Transfer to Adult Supplemental Education Fund
	5214	Transfer to Bilingual Education Fund
	5216	Transfer to Capital Outlay Fund
	5218	Transfer to Driver Training Fund
	5222	Transfer to Extraordinary School Program Fund
	5224	Transfer to Food Service Fund
	5226	Transfer to Professional Development Fund
	5228	Transfer to Parent Education Fund
	5229	Transfer to Summer School Fund
	5230	Transfer to Special Education Fund
	5231	Transfer to Technology Education Fund (2002-03 last year)
	5232	Transfer to Transportation Fund (2002-03 last year)
	5234	Transfer to Vocational Education Fund
	5236	Transfer to Area Vocational School Fund
	5242	Transfer to Special Liability Expense Fund
	5253	Transfer to Contingency Reserve Fund
	5254	Transfer to Textbook & Student Materials Revolving Fund

# Expenditures-Object Definitions

\*Appear on Budget Document

---

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment. A detailed breakdown of object codes is provided for those schools which would like a further breakdown. Listed below are the nine major object codes and their definitions:

- 100 **PERSONAL SERVICES - SALARIES** - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district.
- 200 **EMPLOYEE BENEFITS** - Amounts paid by the district in behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. *Used with all functions except 5000.*
- 300 **PURCHASED PROFESSIONAL AND TECHNICAL SERVICES** - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 **PURCHASED PROPERTY SERVICES** - services purchased to operate, repair, maintain, and rent property owned or used by the district. *These services are performed by persons other than district employees.*
- 500 **OTHER PURCHASED SERVICES** - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
- 600 **SUPPLIES** - amounts paid for items that are consumed, worn out, or deteriorated through use.
- 700 **PROPERTY** - expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
- 800 **DEBT SERVICE AND MISCELLANEOUS** - amounts paid for goods and services not otherwise classified above.
- 900 **OTHER ITEMS (APPROPRIATED FUNDS ONLY)** - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. *Used with governmental funds only*

You will notice in the budget document there will be numerous breakdowns of the major object codes. Whenever there is a breakdown of the major codes, we will list an other expenditure category. All other expenditures which do not fall into one of the categories listed on the budget document should be placed in the other category. For example, in the general fund for instruction, the 600 object for supplies has a breakdown -- 610 general supplies, 644 textbooks, and 680 miscellaneous supplies. All other expenditures under the 600 series such as 620, 630, 640, 650, 660 and 670 will be listed under the category 680 miscellaneous supplies. This same concept will hold true for other object codes.



## Expenditures - Object Definitions

*100	<b>PERSONAL SERVICES - SALARIES</b> - amounts paid to all employees of the district. This includes gross salary for personal services rendered while in the payroll of the district. Insurance payments reduced under section 125 plan should be reported under this code.
*110	<b>Regular Certified Salaries</b> - costs for work performed by certified permanent employees of the district.
111	Full-Time Certified Salaries
112	Full-Time Substitutes' Salaries for Certified Staff
113	Part-Time Certified Salaries
114	Unused Sick Leave for Certified Staff
115	Temporary Certified Substitutes' Salaries for Certified Staff
116	Salaries for Sabbatical Leave - amounts paid by the district to employees on sabbatical leave.
*120	<b>Regular Non-Certified Salaries</b> - costs for work performed by non-certified permanent employees of the district.
121	Full-Time Non-Certified Salaries
122	Part-Time Non-Certified Salaries
124	Unused Sick Leave for Non-Certified Staff
125	Temporary Salaries for Non-Certified Staff - costs for work performed by employees of the district who are hired on a temporary or substitute basis.
126	Overtime Salaries - amounts paid to employees of the district for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above.
150	<b>Additional Compensation</b> - compensation such as bonuses or incentives.
151	Additional compensation paid to teachers
152	Additional compensation paid to instructional aides and assistants
153	Additional compensation paid to substitute teachers
*200	<b>EMPLOYEE BENEFITS</b> - amounts paid by the district on behalf of employees, these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. <i>Used with all functions except 5000.</i>
*210	<b>Group Insurance</b> - employer's share of any insurance plan. (Included are health insurance premiums deducted under a Section 125 plan.)
211	Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA Premiums)
212	Dental Insurance
213	Health and Accident Insurance
214	Life Insurance
215	Long-Term Disability Insurance
219	Other Group Insurance
*220	<b>Social Security Contributions</b> - employer's share of social security paid by the district.
221	FICA - Employer's Contribution
222	Medicare - Employer's Contribution
240	<b>On-Behalf Payments</b> - payments made by the state or other governments on behalf of the school district that benefit active employees of the school district.
250	<b>Tuition Reimbursement</b> - amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.
260	<b>Unemployment Compensation</b> - Amounts paid by the school district to provide unemployment compensation for its employees.
270	<b>Worker's Compensation</b> - amounts paid by the district to provide worker's compensation insurance for its employees.
280	<b>Health Benefits</b> - Amounts paid by the school district to provide health benefits for its current employees or employees now retired for whom benefits are paid.

## Expenditures - Object Definitions

*290	<b>Other Employee Benefits</b> - employee benefits other than those classified above. (Such as child care, medical reimbursement, etc.)
*300	<b>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</b> - services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
310	<b>Official/Administrative Services</b> - services in support of the various policy-making and managerial activities of the district, such as election expenses, consultants, etc.
311	Board of Education Services
312	Management Services
313	Other Official/Administrative Services
320	<b>Professional-Education Services</b> - services supporting the instructional program and its administration. Included would be curriculum improvement services, counseling and guidance services, library and media support and contracted instructional services. <i>Usually used with functions 1000, 2100 and 2200.</i>
321	Instructional Programs Improvement Services
322	Instructional Services
323	Student Services
329	Other Professional Educational Services
330	<b>Professional Employee Training and Development Services</b> - services supporting the professional development of school district personnel, including instructional and administrative employees.
340	<b>Other Professional Services</b> - professional services other than educational supporting the operation of the district. <i>Usually used with function 2000.</i>
341	Accounting Services
342	Architectural Services
343	Collective Bargaining Services
344	Engineering Services
345	Legal Services
346	Medical Services
350	<b>Technical Services</b> - services to the district which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts and the like. <i>Usually used with functions 1000 and 2000.</i>
351	Data Processing and Coding Services - Data entry, formatting, and processing services other than programming.
352	Other Technical Services - Technical services other than data processing and related services.
353	Ambulance Services
354	Game Officials Services
355	Game Security Services
*400	<b>PURCHASED PROPERTY SERVICES</b> - services purchased to operate, repair, maintain, and rent property owned or used by the district. These services are performed by persons other than district employees.
*410	<b>Utility Services</b> - expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here. Telephone and tele-graph are not included here (classified under object 530). <i>Used only with function 2600.</i>
*420	<b>Cleaning Services</b> - services purchased to clean buildings (other than services provided by district employees), including, but not limited to, disposal services, snow plowing, custodial services, and lawn care services. <i>Used only with function 2600.</i>
421	Disposal Services
422	Snow Plowing Services

### Expenditures - Object Definitions

423	Custodial Services
424	Lawn Care Services
425	Extermination Services
429	Other Cleaning Services
<hr/>	
*430	<b>Repairs and Maintenance Services</b> - expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. <i>Costs for renovating and remodeling are not included here but are classified under object 450.</i>
431	Non-Technology-Related Repairs and Maintenance - contracts and agreements covering the upkeep of buildings and non-technology equipment.
432	Technology-Related Repairs and Maintenance - Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel.
433	Cooling Services
434	Electrical Services
435	Heating Services
436	Office Machine Services
437	Plumbing Services
438	Other Building Services
439	Other Equipment Services
<hr/>	
*440	<b>Rentals</b> - costs for renting or leasing land, buildings, equipment and vehicles.
441	Renting Land and Buildings
*442	Rental of Equipment and Vehicles - this cost excludes rental of computers or other technology-related equipment.
443	Rental of Computers and Related Equipment
444	Software Services
445	Uniform Services
446	Food Storage
*449	Other Rentals or Lease Services
<hr/>	
*450	<b>Construction Services (Outside Contractors)</b> - includes amounts for constructing, renovating and remodeling buildings or infrastructure assets paid to contractors.
451	Cooling System Services
452	Electrical System Services
453	Heating and Cooling System Services
454	Heating System Services
455	Masonry, Concrete, and Plastering Services
456	Painting and Glazing Services
457	Plumbing System Services
458	Roofing Services
459	Other Construction Services
<hr/>	
*460	<b>Repair of Buildings</b> (General Fund, Supplemental General Fund and Contingency Reserve Fund)
<hr/>	
*490	<b>Other Purchased Property Services</b> - purchased property services which are not classified above.
<hr/>	
*500	<b>OTHER PURCHASED SERVICES</b> - amounts paid for services rendered by organizations or personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services) - While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
<hr/>	
*510	<b>Student Transportation Services</b> - expenditures for transporting children to and from school and other activities.
511	Student Transportation Services Purchased From Another District Within the State
512	Student Transportation Services Purchased From Another District Outside the State

### **Expenditures - Object Definitions**

*513	Student Transportation Services by Outside Agency or Company
514	Student Out of District Travel Services
*519	Other Sources of Student Transp. Services (Including mileage paid in Lieu of Transportation)
*520	<b>Insurance Services (Other than Employee Benefits - Object Code 200 Series) -</b> expenditures for all types of insurance coverage including property, liability, and fidelity. <i>Used with function 2310 or 2620. It may also be used with 2700 if it applies to student transportation.</i>
521	Fleet Insurance
522	Liability Insurance
523	Property Insurance
524	Student Transportation Vehicle Insurance
525	Surety Bonds
529	Other Insurance Services
*530	<b>Communications -</b> services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage machine rental and postage.
531	Postage Services
532	Telephone/or Telegraph Services
539	Other Communication Services
540	<b>Advertising -</b> expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to object 330.
541	Electronic
542	Printed
549	Other Advertising
550	<b>Printing &amp; Binding -</b> expenditures for designing, printing and binding, usually according to specifications of the district. Preprinted standard forms are not charged here but are recorded under object 610. <i>Usually used with function 2540, but may be assigned to other functions.</i>
551	Directories
552	Handbooks
553	Reports
559	Other Printing and Binding
*560	<b>Tuitions -</b> expenditures to reimburse other educational agencies for instructional services to students residing in the legal boundaries described for the paying district. <i>Used only with function 1000.</i>
*561	To Other LEA's Within the State
*562	To Other LEA's Outside the State
563	Tuition to Private Sources
564	LEA Payments to COOP's/Interlocals
566	Tuition to Charter Schools
567	Tuition to School Districts for Voucher Payments
*569	Other Tuitions
*570	<b>Food Service Management -</b> expenditures for the operation of a local food service facility by other than employees of the district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor, and equipment would be charged to the appropriate object codes. <i>Used only with function 3100.</i>
571	Contracted Student Meals
579	Other Contracted Food Services

### Expenditures - Object Definitions

580	<b>Staff Travel</b> - expenditures for registration fees, transportation, meals, hotel and other expenses associated with staff travel for the district. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. <i>Used with all functions except 5000.</i>
581	In-District Travel
582	Out-of-District Travel
<hr/>	
*590	<b>Inter-educational, Interagency Purchased Services</b> - purchased services other than those described above.
591	Services Purchased from Another LEA or Educational Service Agency Within the State
592	Services Purchased from Another LEA or Educational Service Agency Outside the State
599	Other Purchased Services
<hr/>	
*600	<b>SUPPLIES AND MATERIALS</b> - amounts paid for items that are consumed, worn out, or deteriorated through use.
<hr/>	
*610	<b>General Supplies and Materials</b> - expenditures for all supplies for the operation of an LEA, including freight and cartage. <i>(Now includes computer software.)</i>
611	Copy
612	Lubricating Oil/Lubricants
613	Office
614	Paper
615	Parts
616	Tires
617	Paper Products
618	Cleaning Supplies and Chemicals
619	Other Supplies and Materials
<hr/>	
*620	<b>Energy</b> - expenditures for energy and services received from public or private utility companies.
*621	Natural Gas (gas utility services e.g. heating)
*622	Electricity
*626	Gasoline
*629	Other
<hr/>	
*630	<b>Food and Milk</b> - expenditures for food used in the school food service program. <i>Food used in instructional programs is charged under object 610.</i>
631	Food (Except Produce and Bread Products) - Warehouse/Direct Purchase
632	Milk - Warehouse/Direct Purchase
633	Produce - Warehouse/Direct Purchase
634	Bread Products
639	Other Food Costs
<hr/>	
*640	<b>Books and Periodicals</b> - expenditures for books, textbooks and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books. <i>Used with all functions except 5000.</i>
641	Books
642	Periodicals
*644	Textbooks
*645	Workbooks
*646	Binding and Repair
647	Newspapers
648	Magazines
*649	Other

## Expenditures - Object Definitions

*650		<b>Supplies-Technology Related</b> - Supplies that are typically used in conjunction with technology-related hardware or software. (Examples are diskettes, parallel cables and monitor stands.)
	651	Films/Videos
	652	Audio Tapes
	653	Software
	659	Other
<hr/>		
*660		<b>Merchandise Purchased for Resale</b> - merchandise purchased by the district for resale to students, parents, etc. LEA may identify types of merchandise purchased.
	661	_____
	662	_____
	663	_____
	664	_____
	665	_____
	666	_____
	667	_____
	668	_____
	669	_____
<hr/>		
670		<b>Testing Supplies and Materials</b> - supplies and materials used in the districts testing programs.
<hr/>		
*680		<b>Miscellaneous Supplies</b> - all other supplies.
	*681	Specialized Clothing and Towels
	*682	Musical Instruments' Supplies
	*683	Other
<hr/>		
*700		<b>PROPERTY</b> - expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.
<hr/>		
710		<b>Land and Improvement</b> - expenditures for the purchase of land and the improvement thereon. Included are special assessments against the district for capital improvements such as streets, curbs and drains. <i>Used only with functions 4100 and 4200.</i>
	711	Athletic Areas
	712	Curbing and Streets
	713	Land
	714	Landscaping
	715	Parking
	716	Playground Improvements
	717	Sidewalks
	719	All Other Improvements
<hr/>		
720		<b>Buildings (Existing Buildings)</b> - expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded under object 450. Buildings built and alterations performed by the district's own staff are charged to objects 100, 200, 610 and 730, as appropriate.
	721	Cooling System
	722	Electrical System
	723	Heating and Cooling System
	724	Heating System
	725	Masonry, Concrete, and Plastering

**Expenditures - Object Definitions**

726	Painting and Glazing
727	Plumbing System
728	Roofing
729	Other Buildings
*730	<b>Equipment</b> - expenditures for the initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles.
731	Machinery
732	Vehicles (Including school buses)
733	Furniture and Fixtures
734	Technology -Related Hardware
735	Technology -Related Software
736	Computers and Related Equipment (Including Software if bought as a package)
738	Instruments
739	Other Equipment
740	<b>Infrastructure</b> - expenditures for purchased infrastructure assets by the district. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.
790	<b>Depreciation</b> - the portion of the cost of a capital asset that is charged as an expense during a particular period.
*800	<b>DEBT SERVICE AND MISCELLANEOUS</b> - amounts paid for goods and services not otherwise classified above.
810	<b>Dues and Fees</b> - expenditures or assessments for district membership in professional or other organizations. Professional organization dues of <u>individuals</u> cannot be paid from school district funds. <i>Used with functions 1000 and 2000.</i>
*820	<b>Judgments Against the LEA</b> - expenditures from current funds for all judgments (except as indicated below) against the LEA 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. <i>Used only with function 5000.</i>
830	<b>Debt-Related Expenditures/Expenses</b>
*831	<b>Redemption of Principal</b> - Expenditures to retire bonds (including current and advance refunding) and long-term loans. <i>Used only with function 5000.</i>
*832	<b>Interest (Coupons)</b> - expenditures for interest on bonds or notes. <i>Used only with function 5000.</i>
833	<b>Amortization of Bond Issuance and Other Debt-Related Costs</b> - expenditures in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs.
834	<b>Amortization of Premium and Discount on Issuance of Bonds</b> - expenditures amortized as debt premium and/or discount in connection with the issuance of debt.
*890	<b>Other Miscellaneous Expenditures</b> - amounts paid for goods or services not properly classified in one of the objects included above. <i>Used with all functions, except 5000.</i>
*900	<b>OTHER ITEMS (APPROPRIATED FUNDS ONLY)</b> - this series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. <i>Used with governmental funds only.</i>
*910-950	<b>Fund Transfers</b> -includes all transactions conveying money from one fund to another.
910	General
912	Adult Education
914	Adult Supplemental Education
916	Bilingual Education
918	Capital Outlay
920	Driver Training
923	Extraordinary School Program

**Expenditures - Object Definitions**

924 Food Service  
926 In-service  
928 Parent Education Program  
929 Summer School  
930 Special Education  
934 Vocational Education  
935 Area Vocational School  
950 Coop Special Education  
952 Contingency Reserve

---

990 **Cash Basis Reserve - Funds needed for cash flow purposes.**

---



# Guidelines For School Activity Funds

---

Much of this document is based on the Association of School Business Officials International (Reston, VA), *Guidelines to Student Activity Fund Accounting*. We express our gratitude to the Association for allowing us to use its material.

---

The nature of activity funds makes them particularly vulnerable to misuse and fraud. For this reason, this document focuses on policies and procedures a school district can adopt to improve controls over these funds. Except for certain disbursement procedures and reporting these funds in the district's financial statements, these guidelines are not mandated, but are suggested procedures with two objectives in mind:

- 1) safeguard activity fund moneys, and
- 2) provide the USD with an efficient and effective means to administer activity funds.

Many USDs will find that these guidelines constitute *minimum* controls they want to adopt. To adopt anything less would likely increase the risk of misuse or fraud. Therefore, before discounting any of these suggested policies and procedures, you should consult your auditor. Your auditor cannot only explain the importance of these internal controls, but can also assist you in implementing them.

## Application and Effective Date

These guidelines apply to all unified school districts in Kansas and are effective beginning July 1, 1995.

## Exemption from Guidelines

K.S.A. 72-8208a, includes the following provisions:

- 1) School district boards may authorize, by resolution, school activity funds to account for "activities" (athletics, music, forensics, dramatics, one-time special projects, etc.), and school district employees shall account for these school activity funds. The uniform payment of claims requirements of K.S.A. 12-105b shall not apply to school activity funds established by such resolutions.
- 2) Moneys from receipts for "activities" (athletics, music, forensics, dramatics, one-time special projects, etc.), shall be credited to activity funds following policies and procedures of the school district board, but these moneys are not subject to K.S.A. 72-8202d.

Thus, a USD which uses its discretionary authority to create such activity funds under the provisions of K.S.A. 72-8208a appears to be exempt from the provisions of these guidelines for such funds. Instead, such activity funds are to be handled, as noted above, in accordance with policies and procedures of the school district board. All other activity funds should follow these guidelines.

## Summary

Activity funds are accounting funds, similar to the general fund and special revenue funds. They are created for the purpose of accounting for moneys related to co-curricular activities such as student organizations and athletics. Activity funds can be divided into two categories based on who the money belongs to:

- 1) student activity funds (money belongs to the students), or
- 2) district activity funds (money belongs to the school district)

The collection, disbursement, and accounting for activity fund moneys are usually centralized at the building level, with the building principal designated as the *activity fund supervisor*. The principal's secretary normally acts as *activity fund bookkeeper*.

In addition to handling activity fund moneys, the activity fund supervisor and bookkeeper may also account for non-activity fund moneys such as fee collections, sales tax, and petty cash. These non-activity fund moneys can be accounted for along with activity fund moneys in the same checking account.

Thus, the activity fund supervisor may be responsible for several different types of funds at the building level:

- 1) student activity funds which belong to the students,
- 2) district activity funds which belong to the district, and
- 3) non-activity funds which normally belong to the district.

Student activity funds are usually collected and disbursed at the building level. District funds, on the other hand, must be disbursed at the district level. District moneys collected at the building level must be transferred to the district treasurer.

Petty cash at the building level can be treated much like an activity fund in the same checking account. However, a separate checking account for petty cash may be necessary if different check signers are used.

# Table of Contents

---

## INTRODUCTION

- 1) What are activity funds?
- 2) Two types of activity funds: (a) Student Activity Funds  
(b) District Activity Funds
- 3) All activity funds must be reported in the school district's financial statements

## CONTROLS FOR ESTABLISHING AND MAINTAINING ACTIVITY FUNDS

- 4) Lines of authority for activity funds (board, superintendent, treasurer, principal, sponsors)

## SUGGESTED SCHOOL BOARD POLICIES

- 5) Establishment and operation of activity funds
- 6) Segregation of duties related to activity funds
- 7) Emphasis of internal accounting controls over the activity fund cash collections
- 8) Disbursement procedures for student activity funds

## NON-ACTIVITY FUNDS

- 9) What about non-activity funds?
- 10) Fee Funds
- 11) Sales Tax
- 12) Revolving funds (vocational education classes)
- 13) Petty Cash
- 14) Replacing gate receipts funds with petty cash
- 15) What is petty cash?
- 16) How to create a petty cash account
- 17) Creation of petty cash account does not change cash balance of general fund
- 18) Petty cash account is not tied into the general fund
- 19) Petty cash account is not an accounting fund
- 20) How to report petty cash in the district's financial statements
- 21) Petty cash policy recommendations

## CLASSIFICATION OF ACTIVITY FUNDS IN FINANCIAL STATEMENTS

- 22) Classification of Activity Funds in Financial Statements
  - (a) Student activity funds
  - (b) District activity funds
  - (c) Fee Funds
  - (d) Petty cash
- 23) Exhibit 1 (list of authorized STUDENT activity funds)
- 24) Exhibit 2 (list of authorized DISTRICT activity funds)
- 25) Exhibit 3 (list of authorized FEE FUNDS for collection of fees and user charges)

## INTRODUCTION

---

### 1) What are activity funds?

Activity funds are accounting funds just like a general fund or a special revenue fund. Each activity fund is an independent accounting entity, its purpose being to segregate its financial activity from that of other funds because of special restrictions or limitations on how its money can be spent.

Activity funds are unique to school districts. They are created to account for moneys related to *co-curricular* activities. Co-curricular activities are those activities outside the classroom which complement the curriculum. Co-curricular activities include those of student clubs and organizations as well as district-administered activities such as sports events, drama productions, and music concerts.

### 2) Two types of activity funds

There are two types of activity funds: 1) student activity funds, and 2) district activity funds.

The distinction between these two funds is *who the money belongs to*. To put it another way, *who controls how the money is spent?* As the name implies, student activity fund moneys belong to the students. Similarly, district activity fund moneys belong to the school district.

#### 2(a) Student Activity Funds

Student activity funds consist of those student activities that revolve around a student organization. The students in the organization not only participate in the activities of the organization, but also are involved in the management of the organization's activities. Further, disbursement of the organization's moneys is subject to the approval of the student organization (and its sponsor), and not the school's board of education. *If it isn't a student organization, it should not be classified as a student activity fund!* A listing of typical student activity funds is shown in Exhibit 1.

#### 2(b) District Activity Funds

District activity funds consist of co-curricular activities that have student participation in the activity, but are administered by the district. The most important factor which distinguishes this type of activity fund from student activity funds is that approval for disbursement of district activity fund moneys rests with the school's board of education, not the students. In other words, the district controls how district activity fund moneys are spent. Except for those district activity funds created under K.S.A. 72-8208a, these funds must be treated like any other district fund. That is, they should be deposited in the district's bank account by the district treasurer and expended in accordance with the Uniform Payment of Claims Act. A listing of typical district activity funds is shown in Exhibit 2.

### 3) All activity funds must be reported in the school district's financial statements

All activity funds must be reported in the school district's financial statements. This includes student activity funds, even though such funds do not "belong" to the district.

Student activity funds should be reported in the district's financial statements as agency type funds. District activity funds, on the other hand, should be reported in one or more special revenue funds.

## CONTROLS FOR ESTABLISHING AND MAINTAINING ACTIVITY FUNDS

To establish and maintain proper control over activity funds, one should first recognize the general lines of authority over such funds. Then, the local board of education should formally adopt activity fund policies. From these policies, more specific internal controls should be created at both the district and building levels.

### 4) **Lines of Authority for Activity Funds**

Most school districts should follow these lines of authority for activity funds:

- **Board of Education** - The board of education should adopt policies to govern the establishment and operations of all activity funds.
- **Superintendent** - The superintendent is responsible for administering all board policies.
- **District Treasurer** - The district treasurer, being the fiscal officer of the school district, has overall responsibility for the accounting and reporting of all activity funds to the board. The district treasurer is also responsible for implementation and enforcement of required internal control procedures. The district treasurer may delegate custodial and other functions to other district employees.
- **Principal** - The principal is normally designated as the activity fund "supervisor" for that building. As supervisor of the activity fund for the building, the principal has overall responsibility for the operation of the activity funds, which includes:
  - a. collection and deposit of activity fund moneys,
  - b. approving disbursements of activity fund moneys, and
  - c. bookkeeping responsibilities.

Depending on the circumstances, the principal may delegate all or some of their supervisory responsibilities. For example, the bookkeeping function may be delegated to an office worker such as the principal's secretary. And the approval of disbursements and signing of checks may be delegated to an assistant principal.

- **Sponsor (Advisor)** - The sponsor or advisor is responsible for supervising the activities of the student organization or program and any other duties assigned by the proper administrative authority. The sponsor or advisor may be a teacher or an administrative employee of the district.

## SUGGESTED SCHOOL BOARD POLICIES

### 5) **Establishment and Operation of Activity Funds**

The following are suggested policies for the establishment and operation of activity funds. These policies are in no way intended to be all-inclusive.

- 1) All activity funds should be approved by the board of education or its designee. Application for creation of a student organization should be accompanied by a statement of the organization's purpose and proposed fund-raising activities. The name of the student organization should, insofar as possible, indicate its purpose. Acronyms should be avoided as much as possible in naming the organization.
- 2) All activity funds should be operated in accordance with sound internal control procedures and forms prescribed by the district treasurer.
- 3) All fund-raising activities for activity funds should be approved in advance by the superintendent or designee.

## **SUGGESTED SCHOOL BOARD POLICIES**

---

### **5) Establishment and Operation of Activity Funds ... continued**

- 4) Activity fund moneys should, insofar as possible, be expended in such a way as to benefit those students who have contributed to the accumulation of such moneys.
- 5) Each activity fund must comply with the cash-basis law. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund.
- 6) All activity funds must be audited along with other funds of the district.
- 7) The superintendent should designate one or more activity fund supervisors. Generally, there should be no more than one activity fund supervisor at each building or attendance center. More or less supervisors can be designated, depending on the needs of the district.
- 8) Each activity fund supervisor should maintain a checking account and/or petty cash account at the attendance center, depending on the needs of the center. Using more than one checking account per attendance center should be discouraged.
- 9) Activity fund moneys should not be used for any purpose that represents an accommodation, loan, or credit to school employees or other persons.

### **6) Segregation of Duties Related to Activity Funds**

Proper segregation of duties should be implemented whenever possible. There are three critical duties that should be separated for internal control purposes:

- 1) signing checks,
- 2) maintaining fund accounting records, and
- 3) reconciling the bank statement.

Usually the activity fund bookkeeper will have the most time-consuming tasks related to activity funds. These tasks likely will include collection of activity fund moneys, preparation of the deposit slip and deposit of the moneys, maintenance of the fund accounting records, and preparation of the checks for disbursement. It is best to require two signatures on the checks. The principal of the attendance center should normally be the primary check signer. The second check signer preferably should be someone other than the activity fund bookkeeper. If possible, someone other than the bookkeeper should reconcile the bank statement to the fund accounting records. At a minimum, however, the principal should review the bank reconciliation.

### **7) Emphasis of Internal Accounting Controls Over the Activity Fund Cash Collections**

Because substantial amounts of activity fund cash receipts are collected in the form of currency, as opposed to checks, particular emphasis should be placed on internal control procedures designed to safeguard moneys collected. Particularly important is providing an audit trail that creates documentary (physical) evidence for each step in the flow of transactions.

For example, all moneys collected should be substantiated by pre-numbered receipts, cash register receipts that show cumulative readings, pre-numbered tickets, or other auditable, checkable records. These suggestions should be considered.

- a. Procedures should be in writing and distributed to all activity fund supervisors and sponsors.
- b. Generally, all forms, receipts, and tickets should be pre-numbered.

## SUGGESTED SCHOOL BOARD POLICIES

---

### 7) Emphasis of Internal Accounting Controls Over the Activity Fund Cash Collections

...continued

- c. A perpetual inventory should be maintained on pre-numbered forms, receipts, and tickets.
- d. Where tickets are used, ticket reports and unsold tickets should be available for audit.
- e. A perpetual inventory should be maintained on pre-numbered forms, receipts, and tickets.
- f. Where tickets are used, ticket reports and unsold tickets should be available for audit.
- g. Pre-numbered forms should not be printed in the school printing office.
- h. The student organization's sponsor should keep records of cash collections by source.
- i. The person who collects cash for an event should be changed frequently. For example, you should rotate persons used as cash collection agents for sporting events, concessions, and vending machines. To the extent possible, DO NOT ALLOW the same person to collect cash for the same event or purpose continuously.
- j. Generally for gate receipts, such as cash collected at sporting events, the cashier should sell tickets, which are then collected by a second person. This two-person arrangement may not be feasible for low-attendance events.
- k. For concession stands, it is preferable to use one cashier. This procedure will normally speed up concession operations and reduce cash handling problems. This arrangement may not be feasible depending on the volume of activity and physical arrangement of the stand.
- l. No collections should be turned over to a cashier, such as the activity fund bookkeeper, without receiving a pre-numbered receipt.
- m. The activity fund bookkeeper should use pre-numbered, bound receipts for all currency or checks received. One copy of each receipt should be retained in the receipt book.
- n. The activity fund bookkeeper should deposit all receipts intact. This means that all receipts should be deposited in the form they are collected. They should not be used for making change or disbursements.
- o. The activity fund bookkeeper should deposit all receipts as often as possible, preferably on a daily basis. Undeposited receipts should be kept under lock with limited access.

### 8) Disbursement Procedures for Student Activity Funds

The activity fund supervisor will be handling two types of funds at the building level:

1. funds which contain moneys belonging to the students (student activity funds)
2. funds which contain moneys belonging to the district

Moneys which belong to the students will normally stay at the building level, whereas moneys which belong to the district will be transferred to the district treasurer, usually by means of a check being written on the activity fund checking account.

## SUGGESTED SCHOOL BOARD POLICIES

---

### 8) Disbursement Procedures ... continued

Disbursement of student activity fund moneys is controlled at the building level. In contrast, district moneys collected at the building level (i.e., moneys belonging to the district as opposed to the students) must by law be transferred to, and deposited by, the district treasurer (unless exempt under K.S.A. 72-8208a) and a policy approved by your local board of education).

Disbursement procedures for student activity fund moneys will differ somewhat from the procedures followed by the district treasurer for expending district moneys because of the strict laws that must be followed for disbursement of district funds. This approval process is the primary difference between student activity funds and district funds:

- Disbursement of student activity funds requires approval of the student organization's sponsor and activity fund supervisor (principal).
- Disbursement of district funds requires the approval of the governing body (local school board).

Generally speaking, the disbursement procedures for student activity funds at the building level should parallel the disbursement procedures at the district level as closely as possible. The following procedures are recommended specifically for student activity funds. You may wish to add additional procedures, or change these procedures, depending on your situation.

- a. Student activity fund cash disbursements should be first approved by the student organization and then by the organization's sponsor. It is a good idea to also require the approval of the activity fund supervisor (principal).
- b. The district may wish to establish a dollar limit for student activity fund disbursements, any disbursement in excess of the limit requiring approval at the district level by either the superintendent or the school board.
- c. Student activity fund disbursements should be substantiated by a voucher signed by the organization's sponsor and/or the principal. A voucher system similar to that used at the district level would be appropriate.
- d. All disbursements should be made by a pre-numbered check. The checks normally will be prepared by the activity fund bookkeeper and signed by the activity fund supervisor (principal).
- e. Certain "small-dollar" purchases may not require the formal use of a purchase order or voucher. However, this does not mean that approval of the disbursement and related documentation is eliminated. Assuming a formal purchase order/voucher form is in use, a form similar to the voucher should be completed at the time the activity fund bookkeeper writes the check for the disbursement. This documentation of the disbursement should then be filed in the same manner as the purchase order/voucher forms. This alternative voucher form should show:
  - 1) who requested the purchase
  - 2) what the purchase was for
  - 3) which activity fund is to be charged
  - 4) the amount
  - 5) the check number



## SUGGESTED SCHOOL BOARD POLICIES

---

### 8) Disbursement Procedures ... continued

- f. The activity fund bookkeeper should prepare each month a report showing the financial activity for each fund the bookkeeper is responsible for. Title this report "Activity Fund Monthly Report of Cash Receipts and Disbursements" and use these column headings:
- 1) beginning cash balance (this figure should agree with the ending cash balance on the prior month's report),
  - 2) cash receipts,
  - 3) cash disbursements,
  - 4) ending cash balance,
  - 5) unpaid purchase orders, and
  - 6) unencumbered cash
- If unpaid purchase orders exceed the ending cash balance for any fund, a cash basis law violation has occurred. The activity fund supervisor (principal) should review this report and submit the report to the superintendent or designee on a timely basis.
- g. The activity fund bookkeeper should prepare a financial report for each student organization showing, at a minimum, the organization's cash receipts and disbursements. Preferably these reports should be prepared monthly. The reports should be reviewed by the activity fund supervisor (principal) and submitted to the student organization's sponsor.
- h. Each student organization sponsor should compare the report prepared by the activity fund bookkeeper with the sponsor's records. Any discrepancies should be resolved immediately.

## NON-ACTIVITY FUNDS

---

### 9) What about Non-Activity Funds?

Even though reference is made to the "activity fund" supervisor and the "activity fund" bookkeeper, this is not to say that non-activity funds must be handled differently. More often than not, moneys will be collected at the building level, which does not fit into the "activity fund" category. Some of these moneys are more closely identified to curricular activities rather than co-curricular activities (remember that activity funds are related to co-curricular activities). Thus, by strict definition these would not be considered activity funds.

Like activity funds being collected at the building level, non-activity fund moneys must also be accounted for at the building level, even if only temporarily until the money can be transferred to the district treasurer. And because of the need to deposit all moneys collected intact and on a timely basis, it may be necessary for the activity fund bookkeeper to include non-activity fund moneys along with activity funds in the same checking account. There is no problem with doing this. Generally it will be easier to use the same checking account for all moneys collected at the building level, rather than creating separate checking accounts for specific types of moneys. But the same internal control procedures should be observed for all moneys collected.

**Non-activity funds that may be encountered at the building level include fee funds, sales tax moneys, revolving funds, and petty cash.** All of these can be treated as separate "accounting funds" by the activity fund bookkeeper. But because of their special nature, each is discussed separately below.

## NON-ACTIVITY FUNDS

---

### 10) Fee Funds

School districts usually have numerous fee funds such as those shown in Exhibit 3. These funds are not presented in the district's financial statements like the general, special revenue, and other district funds. They are merely vehicles to accommodate the collection of fees and user charges.

Fees collected by teachers and administrative employees of the district must be credited to a specific district fund, such as the general or a special revenue fund. If the fees are collected and given directly to the district treasurer, the district treasurer will deposit the moneys into the district's checking account and credit the appropriate district fund immediately.

Often, however, it is not feasible on a daily basis to give the fees collected at the building level directly to the district treasurer. Therefore, the fees must be deposited temporarily in the activity fund checking account for safekeeping. Periodically (at least at the end of each month), the activity fund bookkeeper should write a check (to be signed by the activity fund supervisor) to the district treasurer and submit, along with the check, a statement that breaks down the check into the amounts to be credited to one or more district funds. The district treasurer then will deposit the check into the district checking account and credit the appropriate district funds, such as the textbook rental fund or the student material revolving fund.

These fee funds are "receipt only" funds. Disbursements should not be made from them except by the activity fund bookkeeper to transfer the money to the district treasurer, who will then deposit the money into the district's checking account.

It is not necessary for the activity fund bookkeeper to create a separate checking account for fee funds. Fee receipts can be deposited into the same checking account that is used for activity funds, but they should be transferred out on a regular basis and no later than the end of the school year. That is, a check for the total amount of fee receipts collected should be written to the district treasurer. This is especially important at year-end to ensure that the moneys are reflected in the appropriate district fund on the district's books at the end of the school year.

<p>Non-activity funds at the building level may include:</p> <ul style="list-style-type: none"><li>• fee funds</li><li>• sales tax moneys</li><li>• revolving funds</li><li>• petty cash</li></ul>
--

### 11) Sales Tax

It is possible that sales tax moneys will be collected at the building level for co-curricular related activities. For districts, which have obtained multiple sales tax numbers, it may be more practical to report and remit sales tax to the Department of Revenue from the building level for some numbers and from the district level for other numbers. The Department of Revenue encourages entities to consolidate, to the extent possible, this reporting and remitting.

### 12) Revolving Funds

Some school districts currently use revolving funds to accommodate instruction in vocational education classes such as shop, automotive, and body classes. Use of such funds is especially common at vocational schools. These revolving funds should be abolished at school districts (but not vocational schools) and replaced with petty cash. If miscellaneous receipts cannot be deposited with the district treasurer on a timely basis, a fee fund should be created for such receipts.

### 13) Petty Cash

**NOTE:** Gate receipts funds established under the authority of K.S.A. 72-8208a are not subject to these activity fund guidelines. Therefore, the following discussion related to replacing gate receipts funds with petty cash accounts would not apply. But the discussion does apply to all gate receipts funds not established under the authority of K.S.A. 72-8208a.

## NON-ACTIVITY FUNDS

---

### 14) Replacing Gate Receipts Funds with Petty Cash

Many school districts have been accustomed to spending gate receipts moneys at the building level. However, these moneys belong to the district, and they must be transferred to, and deposited by, the district treasurer. Principals/athletic directors who previously controlled such moneys at the building level may object to the perceived loss of:

- a. the control of these moneys, and
- b. flexibility for making disbursements

By not having the money under their direct control, the principal/athletic director is unsure about how much money is available to work with.

Clearly, by depositing these moneys with the district treasurer, the principal/athletic director is losing some control. By using petty cash, however, the principal/athletic director will have adequate flexibility to make disbursements. **The important point here is that the moneys belong to the school district.** Therefore, it is the school district, not the principal/athletic director, who should establish the internal controls, which, in turn, establish the flexibility or inflexibility for handling these moneys.

Further, there is no reason why the principal or athletic director needs to be left in the dark about how much money they have to work with. An informal budgeting system can be used where the building principal or athletic director submits an annual budget of expenditures for approval by the superintendent. That approved budget then becomes the expenditure plan of the principal/athletic director for the coming year. Actual disbursements in accordance with the informal budget would be made through petty cash, and/or the related district gate receipts funds.

### 15) What is Petty Cash?

Petty cash is a source of cash used for making small disbursements. Depending on need, petty cash may consist of currency on hand (say, \$100), or moneys in a checking account (say, \$1,500). If the purpose of the petty cash is to avoid writing checks for small amounts, a small amount of currency on hand is sufficient. If, on the other hand, the purpose is to expedite certain disbursements, a larger amount in a checking account may be needed.

Both types of petty cash are commonly used by school districts. The use of petty cash is authorized by K.S.A. 72-8208 for the purpose of making emergency type disbursements. Depending on your needs, you may wish to establish petty cash accounts for some or all activity fund bookkeepers. In addition, you may find a need for the athletic director or certain student organization "sponsors" to have petty cash.

Petty cash is normally not needed for student activity funds. Because student activity funds are controlled at the building level, even emergency type disbursements can be made with relative ease. On the other hand, petty cash is often necessary for certain types of disbursements chargeable to district funds because it is not feasible to gain governing body approval in advance. For example, use of petty cash would be appropriate for paying referees who work at an athletic event.

### 16) How to Create a Petty Cash Account

K.S.A. 72-8208 specifies how petty cash accounts are established. Each petty cash account must be approved by a resolution of the local school board, and cannot exceed \$1,500. In authorizing the petty cash, the board should clearly state:

- a. the amount of petty cash authorized for this purpose,
- b. what types of disbursements can be made in advance, and
- c. a dollar limit of such disbursements, above which board approval is required.

<p><b>Non-activity funds</b> at the building level may include:</p> <ul style="list-style-type: none"><li>• fee funds</li><li>• sales tax moneys</li><li>• revolving funds</li><li>• petty cash</li></ul>
---

## NON-ACTIVITY FUNDS

---

### 16) How to Create a Petty Cash Account ... *continued*

Usually petty cash will be approved for more than one type of disbursement. The petty cash account should normally be maintained by the activity fund bookkeeper, along with activity fund moneys.

To create the petty cash account, the district treasurer normally will write a check to the activity fund bookkeeper (i.e., the petty cash custodian), who will then deposit the check into the activity fund checking account along with activity fund moneys. The activity fund bookkeeper will track the receipts and disbursements of the petty cash account just as if it were an activity fund. Cash receipts posted to the petty cash account will always be checks written to the bookkeeper by the district treasurer to *replenish* the petty cash.

### 17) Creation of Petty Cash Account Does Not Change Cash Balance of General Fund!

Even though a check is written on the district treasurer's checking account to establish the petty cash account, this check is not a disbursement that reduces the cash balance of the general fund. Charges to the general, or any other fund, are not appropriate until the petty cash is *replenished*.

So if you don't reduce the cash balance of the general fund when you create the petty cash account, what do you do? You are simply moving a portion of the district's cash from one location (the district level checking account) to another location (the petty cash account). From an accounting, or book entry, standpoint, creating a petty cash account is no different than moving money from a checking account to a savings account, or writing a check to invest in a Certificate of Deposit.

These transactions have no impact on any book fund (general fund, bond and interest fund, etc.) balances.

So if you don't record a disbursement in the district's accounting records, how then do you reconcile the bank statement to the district's accounting records when the checks per the bank will not equal the disbursements recorded in the books? The answer is that you will have a reconciling item for the transaction. The bank's records and the district's records will almost always disagree because of legitimate reconciling items such as deposits in transit, outstanding checks, the bank's charging and redepositing of NSF checks, etc. Setting up a petty cash account will also set up a recurring reconciliation item for the amount of the petty cash account.

### 18) Petty Cash Account Is Not Tied Into the General Fund

At the time a petty cash account is established, the initial "seed" money comes from idle funds. The creation of the petty cash account basically involves transferring the money from one checking account (i.e., the district treasurer's checking account) to another checking account (i.e., the activity fund bookkeeper's account).

**The petty cash account is not an advance from the general fund, or any other fund.** It is not tied to the general fund any more than a savings account is tied to the capital outlay fund, or a Certificate of Deposit is tied to the bond and interest fund.

### 19) Petty Cash Account Is Not an Accounting Fund!

A petty cash account is not an accounting fund, in the sense that the general fund is an accounting fund, even though it is often referred to as a petty cash fund. But it is not an accounting fund. Petty cash represents cash available to the petty cash custodian for making disbursements, very much like the district checking account is used by the district treasurer for making disbursements.

**Non-activity funds**  
at the building level  
may include:

- fee funds
- sales tax moneys
- revolving funds
- petty cash

## NON-ACTIVITY FUNDS

---

### 19) Petty Cash Account Is Not an Accounting Fund! ... *continued*

Petty cash is no more an accounting fund than is the district checking account. This may sound confusing because at the building level, petty cash is treated just like a student organization fund. From the viewpoint of the activity fund bookkeeper, petty cash is another "fund" that must be segregated for accounting purposes. However, from the viewpoint of the district, the petty cash "fund," maintained by the bookkeeper is not a fund. Rather, it is a part of the district's cash balance.

### 20) How to Report Petty Cash in the District's Financial Statements

Petty cash is NEVER reported as an accounting fund anywhere on the district's financial statements. Instead, it should be reported as a source of the district's idle funds, or cash, along with other sources of cash like the district checking account, a savings account, and investments.

If the petty cash account is closed out at year-end, the related moneys will simply be deposited into the district's checking account. Just as no fund balances were changed when the petty cash account was created, the same can be said when the petty cash account is closed out. No entries are needed in the accounting system which would change the balance of any accounting fund.

### 21) Petty Cash Policy Recommendations

If you decide to use one or more petty cash accounts, adhere to the following special rules:

- a. The petty cash account should be approved by the district's board of education in an amount and for the purposes determined by the board. A limit should be placed on individual petty cash disbursements, above which the disbursement must be approved by the board.
- b. Any petty cash account should be financed by the district's idle funds. The district treasurer should write a check for the amount of the petty cash account payable to the petty cash custodian. There is no change in the balance in any fund. Transferring cash from the district treasurer to a petty cash custodian does not represent an expenditure from any fund. It is simply moving cash from one source to another, much like moving cash from the checking account to a savings account.
- c. After the petty cash account has been established, all reimbursements to it are made from the respective funds that should be charged for the petty cash disbursement. That is, charges are made to the respective accounting funds, such as the general fund, when the petty cash is replenished.
- d. The petty cash should be in the sole custody of a single employee, the petty cash custodian. Generally, the activity fund bookkeeper should act as petty cash custodian. If the petty cash account requires a checking account, it should be incorporated into the activity fund bookkeeper's checking account. That is, the petty cash should be deposited into the activity fund checking account along with activity fund moneys. There is no need for a separate checking account unless different check signers are needed for the petty cash disbursements.
- e. The petty cash custodian is responsible to see that all disbursements are properly accounted for, usually by means of receipts signed by the person receiving the cash. The receipt should document the appropriate fund at the time the petty cash is replenished.

**NON-ACTIVITY FUNDS**

**21) Petty Cash Policy Recommendations ...continued**

- f. Petty cash should be replenished to its original cash position, usually at the end of each month or more often if needed. To replenish the petty cash account, a check is issued to the petty cash custodian in the amount of the sum of the "receipts" presented by the petty cash custodian. That check will usually be issued by the district treasurer for charges to district funds. At the time the check is written to reimburse the petty cash custodian, the district treasurer will make entries to record the related disbursements similar to this:

	<u>Dr.</u>	<u>Cr.</u>
21600 - Gen Fund, Supp Serv, Supplies	47.45	
23530 - Gen Fund, Gen Adm, Commun	19.20	
24300 - Gen Fund, Sch Adm, Purch Prof Serv	125.00	
26400 - Gen Fund, Op & Maint, Repr Bldgs	32.15	
Cash Account		223.80*
<p><b>To replenish Lincoln Building Petty Cash Account to authorized \$1,200 level at month end.</b></p>		
<p>* Check made payable to "Lincoln Building Petty Cash Account"</p>		

**Note:**

*The amount of the replenishing check should always be for the exact amount of the disbursements previously made from the petty cash account.*

- g. You should close out the petty cash accounts at the end of the school year, and "physically" return the money to the district treasurer. The same petty cash accounts should be re-established at the beginning of the next school year without formal board approval.

**IMPORTANT:** This procedure is recommended for internal control purposes. If the general fund cash balance was reduced when the petty cash account was created, this procedure is critically important to ensure the general fund unencumbered cash balance is correctly reported at year-end.

- h. Petty cash should never be reported in the financial statements either as a district fund or a student activity fund. It is nothing more than a source of cash, just like the moneys in the district's checking or savings account.

## CLASSIFICATION OF ACTIVITY FUNDS IN FINANCIAL STATEMENTS

---

### 22) Classification of Activity Funds in Financial Statements

All activity fund moneys, as well as non-activity fund moneys, should be reflected in the school district's financial statements. Just because such funds may be accounted for at the building level does not mean that they need not be shown in the district's statements. While these moneys are treated like individual funds by the activity fund bookkeeper at the building level, they are treated very differently for financial reporting at the district level.

#### a) Student Activity Funds

Student activity funds should be classified as agency funds in the school's financial statements. The school (i.e., the activity fund supervisor) acts as custodian for student organizations' moneys, but has no say in how the money is spent. The school acts as an agent for the various student organizations for which it holds money.

#### b) District Activity Funds

District activity funds generally are classified as special revenue funds in the school's financial statements. These funds are district funds, much like other special revenue funds, and require approval of the board of education to be spent.

#### c) Fee Funds

Fee funds should never be shown as funds in the district's financial statements. All fee fund moneys should be transferred to the district treasurer at year-end for the purpose of recording the amounts as revenues in the appropriate district fund. If this transfer is not made at year-end, the district's financial statements should be presented as if the transfer had been made.

#### d) Petty Cash

Petty cash should be replenished at year-end to make sure that the related disbursements are properly reflected in the district's financial statements. If, after being replenished, the petty cash funds are not transferred back to the district treasurer, the moneys should be shown on the financial statements as another *source of cash*, just like the district's checking account or savings account.

### Exhibit 1

#### List of Authorized Student Activity Funds (not intended to be all-inclusive)

Art Club	Electronics Club	Lettermen's Club
Auto Club	French Club	Marching Band
Camera Club	Future Farmers of America	Math Club
Cheerleaders Club	Future Homemakers of America	National Honor Society
Chorus Club	Home Economics Club	Pep Club
Class of 2006	Honor Piano Club	Pep Band
Class of 2007	Humanities Club	S.A.D.D.
Class of 2008	Industrial Arts Club	Singers Group Club
Class of 2009	International Club	Spanish Club
Computer Club	Journalism Club	Speech Club
Debate Club	Kayettes	Student Council
Drama Club	Key Club	Student Athletic Booster Club
Drill Team		

### Exhibit 2

#### List of Authorized District Activity Funds (not intended to be all-inclusive)

#### Athletic Events

Normally, one fund is sufficient for all athletic events. It is not necessary, nor recommended, to create a separate fund for each sport. However, a separate accounting for each sport or activity could be accomplished using line items within the fund for both receipts and expenditures.

#### Lyceums

#### Music Concerts

#### Plays

#### Band Uniforms

#### Book Fair

#### Special Field Trips



### Exhibit 3

#### List of Authorized Fee Funds for Collection of Fees and User Charges (not intended to be all-inclusive)

**Class Materials Charges** - Use for the collection of fees for materials and supplies used in the classroom. This fee fund should not be used for charges for workbooks and materials which are supplemental to textbooks (these charges should be included in the Textbook Rental Fee Fund). A separate student materials revolving fund is authorized at the district level and may be used for charges of this type.

#### **Copier Fees**

#### **Enrollment Fees**

**Food Service Charges** - Food service collections might have to be broken down between various "reimbursable" sources and "non-reimbursable" sources for federal reporting purposes. If this is necessary, you may wish to create the following four food service collection fee funds: 1) Food Service Charges - Student School Lunch, 2) Food Service Charges - Student School Breakfast, 3) Food Service - Student Special Milk, 4) Food Service - Non-Reimbursable

#### **Home Economic Fees**

#### **Lab Fees**

**Musical Instrument Rental Fees** - Use for rental fees only. Collections for materials and supplies should be accounted for in the "Class Materials Charges" fee fund.

#### **Physical Education Fees**

#### **Shop Fees**

**Textbook Rental Fees** - Use for textbook rental, fines, sales of workbooks and materials supplemental to textbooks, and payments for lost or destroyed textbooks.

**Transportation Charges** - Use for charges to students for transportation to special events.

**Vending Machine Collections** - Use to account for certain or all vending machine collections. If a particular student organization is in charge of one or more vending machines, the money should be accounted for through that organization's activity fund.

Prepared Jointly by:

Municipal Services Section  
Division of Accounts and Reports  
Telephone (785) 296-2311

Division of Fiscal and Administrative Services  
Kansas State Department of Education  
Telephone (785) 296-3871

June 2007

## Supplies and Equipment

The purpose of this section is to provide some guidelines 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, and a detailed list of material items in which the items are distinguished as supplies or as equipment.

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

- 1) It is consumed.
- 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 Needs:**

- 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.

### **Kansas Law**

It is necessary for Unified School Districts in Kansas to refer to Kansas law as it relates to the purchase of equipment and which fund the expenditure should be charged to. For example: Bus purchases for regular route transportation should be charged to the Transportation fund. Another example is in the area of repair and remodeling. Equipment and repair of buildings may be purchased from the General fund. State law does prohibit a school district from paying for remodeling out of the General fund. School district personnel should refer to state statutes and Attorney General Opinions when charging supplies and equipment to a particular fund.

### **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 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 issues should be resolved in terms of the criteria.

- A -

Abrasives-S  
Absorbent Cotton-S  
Account Books-S  
Accounting Forms-S  
Accounting Machines-E  
Acetylene-S  
Achievement Tests-S  
Acids-S  
Adding Machine Ribbons-S  
Adding Machine Tapes-S  
Adding Machines-E  
Addressing Machine Plates-S  
Addressing Machine Ribbons-S  
Addressing Machine Stencils-S  
Addressing Machines-E  
Adhesive Tape-S  
Adzes-S  
Air, Compressed-S  
Air Brush Outfit-E  
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  
Amplifiers, Microphone-E  
Ampules-S  
Anatomical Charts-S  
Anatomical Models-E  
Anirons-E  
Anemometers-E  
Anesthetics-S  
Aniline Dyes-S  
Animal Boxes-S  
Answering Machine-E  
Anti-freeze-S  
Anti-glare Filter-S  
Anti-Static Floor Mat-S  
Antiseptic Gauze-S  
Antiseptics-S  
Antitoxins-S  
Anvils-E  
Apparatus Cabinets-E  
Applicators, Throat-S  
Aprons-S  
Aquariums-E  
Arc Welding Apparatus-E  
Arch Supports-S  
Archery Sets-S  
Architect's Scales, 1 in. meas.-S  
Armature Growlers-E  
Arrows-S  
Art Canvases-S

Art Crayons-S  
Art Erasers-S  
Art 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  
Autograph Signature Stamps-S  
Automatic Regulating Valves-S  
Automobile Accessories-S  
Automobile Controls for Handicapped  
Persons-S  
Automobile Defrosters-S  
Automobile Fuel Tanks-S  
Automobile Heaters-S  
Automobile Lifts-E  
Automobile Signals-S  
Automobile Tires and Tubes-S  
Automobiles-E  
Awls-S  
Axes-S

- B -

Babbit Metal-S  
Badges-S  
Badminton Rackets-S  
Bags, Laundry-S  
Baking Pans-S  
Baking Powder-S  
Baking Soda-S  
Balances, Beam-E  
Balances, Small Spring-S  
Baling Presses, Compression  
Moulding-E  
Ball Bearings-S  
Ball Peen Hammers-S  
Balloons-S  
Ballot Boxes-S  
Balls-S  
Band Instruments-E  
Band Saw Blades-E  
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 Ovens-E  
Bench Soldering Furnaces-E  
Bench Stops-S  
Benches-E  
Benzene-S  
Bevels-S  
Bicycle Racks, Portable-E  
Bicycles-E  
Billheads-S  
Billing Machines-E  
Binders, Agricultural-E  
Binders, Loose-leaf-S  
Binding Cloth-S  
Binding Cord-S  
Binding System-E  
Bio-Hazard Bags -S  
Biological Charts-S  
Biological Models-E  
Biology Specimens-S

Bits-S  
 Bit Braces-S  
 Bit Tools-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  
 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 cloth-S  
 Book covers-S  
 Book Ends-S  
 Book Jackets-S  
 Book Plates-S  
 Book Pockets-S  
 Book Records-S  
 Book Stacks-E

Bookbinding Machinery-E  
 Bookcases, Sectional-E  
 Bookkeeping Forms-S  
 Bookkeeping Machines-E  
 Books, Cash-S  
 Books, Composition-S  
 Books, Library-E  
 Books, Loose-leaf Note-S  
 Books, Record-S  
 Books, Text-S  
 Book Trucks-E  
 Boring Machines, Precision Table or  
   Vertical Types-E  
 Bottle Syphons-S  
 Bottled Water Dispenser-E  
 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  
 Calligraphy Set-E  
 Calorimeters, Continuous  
   Flow-E  
 Calorimeters, Electric-E  
 Camcorder-E  
 Camcorder Accessories-S  
 Camcorder Tri-pod Stand-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 Catalog Files—E  
 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  
 Carrels, Foldable—E  
 Carrels, Floor—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  
 Cassettes, Answering Machine—S  
 Cassettes, Data—S  
 Cassettes, Dictation—S  
 Cassettes, Head Cleaning—S  
 Cassettes, Video—S  
 Casting Bronze—S  
 Catalogue Cards—S  
 Catches—S  
 Cattle—E  
 Caulking Compounds—S  
 Caulking Irons, All Sizes—S  
 Caustics—S  
 CD Player—E  
 CD-ROM Disk Cleaner—S  
 CD-ROM, Storage—S  
 CDs, Recordable—S  
 Cellophane—S  
 Cellular Phone—S  
 Cellular Phone Batteries—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  
 Closed Caption Receivers—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  
 Compact Disc—S  
 Compact Disc Player—E  
 Compact Disc Storage,  
   Table Top—E  
 Compact Disc Storage  
   Unit/Cabinet—E  
 Comparators—E  
 Compasses, Blackboard—S  
 Compasses, Drawing—S  
 Compasses, Magnetic—E  
 Compasses, Magnetic, Pocket—S  
 Compounds, Chemical—S  
 Compounds, Cleaning—S  
 Compounds, Grinding—S  
 Compounds, Patching—S  
 Compressed Air—S  
 Compressors, Air—E  
 Computer, Cleaning Supplies—S  
 Computer, CPU Stand—E  
 Computer, Data Tapes—S  
 Computer, Diskettes—S  
 Computer, Laptop—E  
 Computer, Laptop Carrying Case—S  
 Computer, Laser Pointer—S  
 Computer, Mouse—S  
 Computer, Reference Books—S  
 Computer, Scanner—E  
 Computer, Software—S  
 Computer, Workstation—E

Computer (incl. software if bought as pkg.)-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  
 Copier-E  
 Copier, Thermal-E  
 Coping Saw Blades-S  
 Copper-S  
 Coppers, Soldering-S  
 Copyholders-S  
 Cord-S  
 Cords, Electric-S  
 Cores, Valve-S  
 Cork-S  
 Corkscrews-S  
 Cornices, Metal-S  
 Correction Fluid, Stencil-S  
 Corrosives-S  
 Corrugated Paper-S  
 Costumers-E  
 Costumes, Theatrical-S  
 Cots-E  
 Cotter Pins-S  
 Cotton Absorbent-S  
 Cotton Gauze-S  
 Couches-E  
 Counter Freezers-E  
 Counters, Revolution and Stroke-S  
 Countersinks-S  
 Couplings-S  
 Coveralls-S  
 Covers-S  
 Crayons-S  
 Crockery-S  
 Crocks-S  
 Cross-Section Paper-S  
 Crucibles-S  
 Crude Oil-S  
 Crushed Rock-S  
 Crystals, Watch-S  
 Cues, Carrom-S  
 Cultivators-E  
 Culverts, Sheet Metal-S  
 Cup Awards-S  
 Cup Grease-S

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

- D -

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

Digital Video Mixer-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  
 Disposable Plastic Gloves-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  
 Drafting Table-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-E  
 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  
 Dry goods-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  
 Dust cloths-S  
 Dusters-S  
 Dustpans-S  
 Dyes-S

- E -

Earthenware-S  
 Easels-E  
 Edge Tools, except Cutting Dies-S  
 Educational Tests-S  
 Eggbeaters, Electric-E  
 Eggbeaters, Hand-S  
 Elastic-S  
 Electric Batteries-S  
 Electric Clippers, Sheep, Horse-E  
 Electric Cords-S  
 Electric Dishwashers-E  
 Electric Floor Scrubbers-E  
 Electric Fuses-S  
 Electric Hot Plates-E  
 Electric Irons-E  
 Electric Lamp Bases-S  
 Electric Light Bulbs-S  
 Electric Mixers-E  
 Electric Sanding Machines-E  
 Electric Switches-S  
 Electric Toasters-E  
 Electric Tube Testers-E  
 Electric Vacuum Cleaners-E  
 Electric Waxing Machines-E  
 Electric Welding Apparatus-E  
 Electric Wires-S  
 Electrical Boxes-S  
 Electrodes-S  
 Electrolysis Apparatus-E  
 Electromagnets, Laboratory-S

Electronic Components-S  
 Electronic Deviation Meters-E  
 Electronic Frequency Meters-E  
 Electronic Power Supply and  
 Voltage Regulators-E  
 Electronic Recording Devices,  
 Graphical and Visual-E  
 Electronic Tubes-S  
 Electronic Volt-Ohmmeters-E  
 Elements, Battery-S  
 Embossers-E  
 Embossing Fluid-S  
 Embossing Pans-S  
 Emergency Light-E  
 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  
 Engraving Tool-E  
 Enlarger, Overhead Projector-E  
 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  
 Extension Cord-S  
 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  
 Film to Video Converter-E  
 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  
 Flip Chart-E  
 Floats, Hydrometer-S  
 Floats, Plumbing-S  
 Floodlights-E  
 Floor Oil-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  
 Foam Board-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  
 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 Disk  
 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, Plastic, Disposable-S  
 Gloves, Rubber-S  
 Glue-S  
 Glue Gun-E  
 Glue Gun, Refill-S  
 Glue Sticks-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 Mat-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  
 Hand screws, Wood and Iron-S  
 Hangers, Clothing-S  
 Hangers, Hardware-S  
 Hardware-S  
 Harnesses-E  
 Harrows-E  
 Hat Blocks-S



Hatchets—S  
Headlights—S  
Headphones—S  
Headset—S  
Headset with Microphone—E  
Heaters, Portable—E  
Heating Pads—S  
Hectographs—E  
Hemp Fibre—S  
Henna—S  
Highlighters—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 Analyzer—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  
Ink wells 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  
Jeweler's Screwdriver Set—S  
Jointers—E  
Joints, Plumbing—S  
Juice Extractors, Electric—E  
Jump Standards—E

- K -

Karaoke—E  
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 -

Labeler, Embossing Tape—S

Labeler, Handheld—S  
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  
Lag screws—S  
Laminating Film—S  
Laminating Machine—E  
Laminating Press—E  
Laminating Supplies—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  
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  
Lectern, Table Top—E  
Lecterns—E  
Ledgers—S  
Lenses—S  
Letter Baskets—S  
Letter Board—S  
Letter Files—S  
Letter Openers—S  
Letter Presses—E  
Letter Scales—S  
Letter Sets for Letter Board—S  
Letter Folding Machine—E  
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  
 Light boards—E  
 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  
 Listening Center—E  
 Litmus Paper—S  
 Livestock—E  
 Loam—S  
 Lockers, not Built-in—E  
 Locknuts—S  
 Locks, Small, not Built-in—S  
 Looms—E  
 Loose-leaf 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, Laundry—E  
 Machines, Mimeograph—E

Machines, Mixing—E  
 Machines, Numbering, Power—E  
 Machines, Numbering, Sm. 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  
 Mail Delivery Cart—E  
 Mailers—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  
 Media Storage Unit/Cabinet—E  
 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  
 Microcassette—S  
 Microcassette Recorder—E  
 Microfilm Readers and Viewers for  
 Office Use—E  
 Micrometers, in Sets—E  
 Micrometers, not in Sets—S  
 Microphone—E  
 Microprojectors—E  
 Microscopes—E  
 Microwave Oven—E  
 Microwave Oven, Cart—E  
 Milk Cans—S  
 Milking Machines—E  
 Millimeters—E  
 Milling Machines, Bench or Floor—E  
 Mill voltmeters—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  
 Miter 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  
 Moto-Tool—E  
 Moto-Tool Accessories—S  
 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  
Ni-Cad Batteries—S  
Nickel Polishes—S  
Noise and Field Strength Meters—E  
Notebook Covers—S  
Notebooks—S  
Nozzles, Hose—S  
Numbering Machines, Power—E  
Numbering Machines, Sm. Hand—S  
Nuts—S

- O -

Oakum—S  
Oars—S  
Office Composing Machines,  
  Varytypes, etc.—E  
Office Furniture—E  
Ohm meters—E  
Oil—S  
Oil Cans—S  
Oilcloth—S  
Ointments—S  
Oleo margarine—S  
Opaque Projector—E  
Openers, Letter—S  
Ophthalmic Frames—S  
Optical Discs—E  
Organs—E  
Oscillographs—E  
Oscilloscope, Diagnostic—E  
Outlet Strips, Multiple—S  
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  
Pencil Sharpener, Electric—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  
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  
 Portable Gate-E  
 Portfolios, Leather-S  
 Post-It Notes-S  
 Postal Scales-E  
 Postal Meters-E  
 Posters-S  
 Posts-S  
 Pot Cleaners-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  
 Printer, Bubble Jet-E  
 Printer, Bubble Jet Ink Cartridges-S  
 Printer, Dot Matrix-E  
 Printer, Laser-E  
 Printer, Laser Toner-S  
 Printer, Stand-E  
 Printing Cases-E  
 Printing Frames-E  
 Printing Ink-S  
 Printing Materials-S  
 Printing Presses-E  
 Printing Sets, Rubber-S  
 Printing Type-S  
 Prisms-S  
 Projector, Overhead-E  
 Projector, Slide-E  
 Projector, Slide Tray-E  
 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  
 Recorder, Cassette-E  
 Recorder, Telephone-E  
 Recorder, Time (Time Clock)-E  
 Recorder, Video (VCR)-E  
 Recorders, Sound-E  
 Recording Tape and Wire-S  
 Records, Phonograph-S  
 Recycling Container-E  
 Reeds-S  
 Reels, Hose-S  
 Reels, Motion Picture Film-S  
 Reference Books-E  
 Reflectors, Parabolic-S  
 Refracting Apparatus-E  
 Refrigerators, Electric or Ice,  
   not Built-in-E  
 Registers, Cash-E  
 Registers, Printed-S  
 Regulating Valves-S  
 Regulators, Voltage-S  
 Relief Maps-S  
 Remote Control, Universal-S  
 Repair Parts-S  
 Report Forms-S  
 Resistors-S  
 Respirators-S  
 Retorts, Glass Laboratory-S  
 Rewinder, Videocassette-E  
 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  
 Roll-Stair Rolling Ladder-E  
 Roll-Stair Step Stool-E  
 Roller Bearings-S  
 Rollers, Ink-S  
 Rollers, Lawn-E  
 Roofing Materials-S  
 Room Divider-E  
 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, Combo 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  
 Scooter Boards-E  
 Scouring Powders-S

Scrapers, Hand-S  
 Screen Doors-S  
 Screens, Projection, Portable-E  
 Screens, Window-S  
 Screw Drivers-S  
 Screw Extractors-S  
 Screw Eyes-S  
 Screw Hooks-S  
 Screws-S  
 Scrubbing Compounds-S  
 Scrubbing Machines-E  
 Scythes-S  
 Sealers, Envelope-E  
 Seasonings-S  
 Seats-E  
 Sectional Bookcases-E  
 Security Safety Mirrors-S  
 Security Surveillance System-E  
 Security TV Scanner-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  
 Shop coats-S  
 Shorthand Writing Machines-E  
 Shovels, Hand-S  
 Shower Fittings-S  
 Shredder, Paper/Document-E  
 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 Files-E  
 Slide Rules-S  
 Slide Sorter-E  
 Slide Viewer-E  
 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  
 Software-S  
 Soil-S  
 Soil Penetrometers-E  
 Soil Test Molds-E  
 Soldering Coppers-S  
 Soldering Gun Kit-E  
 Soldering Materials-S  
 Solvents-S  
 Sound Effects Mixer-E  
 Sound Recorders-E  
 Spades-S  
 Spading Forks-S  
 Spark Plug Cleaning Machines-E  
 Spark Plugs-S  
 Spatulas-S  
 Specimens, Laboratory-S  
 Spectroscopes-E  
 Spell Checker/Thesaurus,  
   Electronic-S  
 Sphygmomanometers-E  
 Spikes-S  
 Spirits-S  
 Spirometers-E  
 Splints-S  
 Spokes-S  
 Spokeshaves-S  
 Sponges-S  
 Spoons-S  
 Spotlight, Stands-S  
  
 Spotlights-S  
 Spray Mixtures-S  
 Sprayers, Hand-S  
 Sprayers, Power-E  
 Spreaders, Manure-E  
 Spreaders, Tire-E  
 Spreads, Bed-S  
 Springs-S  
 Springs, Furniture-S  
 Sprinklers, Lawn, Movable-S  
 Sprockets-S  
 Squares-S  
 Squeegees-S  
 Stacks, Book-E  
 Stadia Rods-E  
 Stadiometers-E  
 Staff Liners, Music-S  
 Stain Removers-S  
 Stains-S  
 Stakes-S  
 Stamp Pads-S  
 Stamping Machines, Power-E  
 Stamping Machines, Small Hand-S  
 Stamps, Rubber-S  
 Standards, Jump-E  
 Stands, Calendar-S  
 Stands, Chart-E  
 Stands, Engine Repair-E  
 Stands, Umbrella-E  
 Staple Gun, Electric-E  
 Staple Remover-S  
 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  
 Super Multimeter Kit—E  
 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 Dispenser, Pkg. Sealing—S  
 Tape Measures—S  
 Tapes, Measuring—S  
 Taps—S  
 Tar Roofing and Siding—S  
 Targets, Archery—S  
 Team Uniforms—S  
 Telephone, Shoulder Rest—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  
 Thermal Transparency Maker—E  
 Thermal Transparency Supplies—S  
 Thermographs—E  
 Thermometers—S  
 Thermostats—S  
 Thesaurus, Electronic—S  
 Thimbles—S  
 Thinners—S  
 Threads—S  
 Throat Applicators—S  
 Thumb Tacks—S  
 Tickets—S  
 Tile, Drain—S  
 Timers—S  
 Timing Analyzer—E  
 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  
 Transcriber—E  
 Transformers, Laboratory—S  
 Transmissions, Integral Parts of  
   Larger Units—S  
 Transmissions, not Integral Parts of  
   Larger Units—E  
 Transparencies—S  
 Transparency Markers—S

Transparency Frames—S  
 Tri-pod—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  
 TV/VCR Stand/Cart—E  
 TV/VCR Wall Mount—E  
 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  
 Utility Knife—S  
 Utility Knife—S  
 Utility Knife, Refill Blades—S

- V -

VHS Editing System/Controller—E  
 VHS Slow Motion Controller—E  
 VHS/Beta Cassette Tapes—S  
 VHS/Beta Cassette, Cases—S  
 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  
Video Cassette, 8mm-S  
Video Cassette Storage Cabinet-E  
Video Monitor-E  
Video Projectors-E  
Video Tape Splicer-E  
Video Title Maker-E  
Video Transfer System-E  
Videolites-E  
Vines-S  
Vises, Bench-E  
Vises, Small Hand-S  
Vision Charts-S  
Voice Activated Microcassette  
Recorder-E  
Voice Mail System-E  
Volleyball Nets-S  
Volleyballs-S  
Voltmeters-E

- W -

Wall Screens, Projection-E  
Wardrobe Rack-E  
Watches, Stop-E  
Water Cooler-E  
Weight Scales-E  
Welder (Arc, Mig, TIG, Oxy-Acetylene)-E  
Welding Accessories-S  
Wet/Dry Vacuum-E  
Wet/Dry Vacuum Accessories-S  
Wood Lathe-E  
Wood burning Iron-E  
Word Processor-E

- X -

Xerographic Copier-E  
X-Acto Knife-S  
X-Acto Knife Chest-S  
X-Acto Refill Blades-S

# REVIEWING BUDGET COSTS

Included on the budget program is a file named SUMEXPEN.XLS (Summary of Expenditures). This file automatically supplies graphs and summaries that compare costs for several years at a glance. The information below can be helpful in addressing budget questions and analyzing costs to utilize funds most effectively.

## Introduction

With the emphasis by the public today on accountability by all governmental officials, it is very important that the budget of each school district be analyzed carefully by their administrative staff. The public no longer wants total costs of programs, but also data that show costs of programs by the function and object categories. Administrators need to have such data available. As an illustration, when the patrons of a particular school district ask why the costs in a certain function are either high or increasing rapidly, it should be possible to see which costs is the cause. Sometimes it may be fixed costs over which a district has limited control, while on the other hand it might be an area that has lagged behind and now is rising rapidly to catch up.

This system also allows the public to see that salaries of employees, especially teachers, and their associated costs (like social security, fringe benefits, etc.) make up a large percentage of the operational costs. If patrons support improved teacher salaries, it can easily be shown that this can cause a major increase in the total budget since it represents such a large percentage of the total.

The public today is less likely to approve of increased costs for education if they cannot see how the money is being spent. If certain functions are rising at a faster rate than others, the administration must be able to provide the reasons to the public. In some cases the administration may need to do further study to see if that rise is justified. School districts who analyze expenditures may find more economical ways of performing the same function. Reviewing costs provides administrators a tool to compare their district's expenditures in certain functions to other similar districts.

This comparison allows them to ask the questions: Why are we spending considerably more in certain functions than many other districts? Is it necessary and is it providing for a better education for our students?

The sumexpen file in the budget program allows a district to know the expenditures in the following categories, both by fund and in all funds combined:

1. Instruction Costs
2. Student and Instructional Support Costs
3. Administration Costs
4. Operations and Maintenance Costs
5. Other Costs
6. Transfers

Although the state budget program is for the total district budgets only, many districts have added coding for each building's costs, costs by grade level, and by program costs. We would encourage school districts to continue analyzing costs to ensure the expenditures at the local level are being utilized to best meet the needs of their children.



## **INSTRUCTION COSTS**

### **(1000 Function)**

Although all other functions are important, this function acts as the most important part of the education program, the very foundation on which everything else is built. If this function fails to perform at the needed level, the whole educational program is doomed to failure regardless of how well the other functions perform. Instruction not only includes the regular face to face classroom teaching but also such things as lab sessions, independent work, and education field trips.

By far the biggest cost item in this function are teacher salaries and associated costs such as social security, fringe benefits, and workers compensation. Other major costs in the function are costs in providing substitutes and paraprofessionals who work with the teachers. All of the materials needed in the delivery of the instructional program by the teacher and helpers are another major cost. Costs that do not involve teachers and their helpers (paraprofessionals, substitutes, etc.) and the students' actual learning should not be included in this category.

## **STUDENT AND INSTRUCTIONAL SUPPORT COSTS**

### **(2100 and 2200 Subfunctions)**

Although the Instruction function is the foundation of an educational program, without good support services it cannot operate at the highest levels of performance. The support services function covers all aspects of student and teacher services not related to actual teaching. The main purpose of this function is to help provide better instruction by providing continuing training for staff and services that prepare students to be physically and psychologically ready to learn.

Some of the services provided by this function are mental and physical health, curriculum development, teacher inservice, guidance counseling, program development, media services, technology, library, and all short and long-term programs that benefit general education.

## **ADMINISTRATION COSTS**

### **(2300 and 2400 Subfunctions)**

General and school administration plans and oversees the mission of the school district. In order to improve the education of students, a district must have creative, active leadership to make the best use of the expertise of all positions and plan and implement the most successful programs.

The costs of superintendents, assistants and deputies, legal affairs, and other miscellaneous administrative central office personnel are included in this function. From the school level, principals' and assistants' costs are a part of this function. The last major item included in this function is the school board expenses.

## **OPERATIONS AND MAINTENANCE COSTS**

### **(2600 Subfunction)**

Operation of the physical plant, maintaining grounds, buildings, and equipment related to facilities, school safety and security, operations staff, and care and upkeep of grounds are all included in the Operations and Maintenance function. Utilities are also a part of this function.

When money is tight, there is a tendency by school districts to limit spending in this function. Neglect in the maintenance area could result in unacceptable building conditions that result in high repair costs or replacement later. Poor surroundings can also contribute negatively to student learning. A carefully planned timetable for maintenance can result in reduced costs in the long term and provide facilities that contribute positively to learning.

## OTHER COSTS

### (2500, 2900, & all other subfunctions not included elsewhere)

The largest costs in the miscellaneous category are the Facility Acquisition and Construction Services and payment of Debt Services. These are found in only a few funds. These are not considered to be operational costs, although they are important in the long-term operation of schools. Funds such as the No-Fund Warrant and Temporary Note Funds are included in this category. Additional costs classified as "Other" in the sumexpen file include Business Support Services, Student Transportation Services, and Food Services Operations. In a few funds, (such as general fund, supplemental general fund, summer school fund, area vocational school fund, and contingency reserve fund) the area of Community Service Operations is included in this category.

## TRANSFERS

### (5200 Subfunction)

These are listed at the end of many funds under the expenditures. Do not confuse these with the incoming revenue transfers. Transfers have to be treated carefully so that expenditures are not duplicated.

*The School Finance  
Team at KSDE  
revised the Kansas  
Accounting Handbook  
in June 2007.*

